REPORTS

ON THE

ADMINISTRATION

OF THE

ABKÁRI DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

REVENUE YEAR 1897-98.

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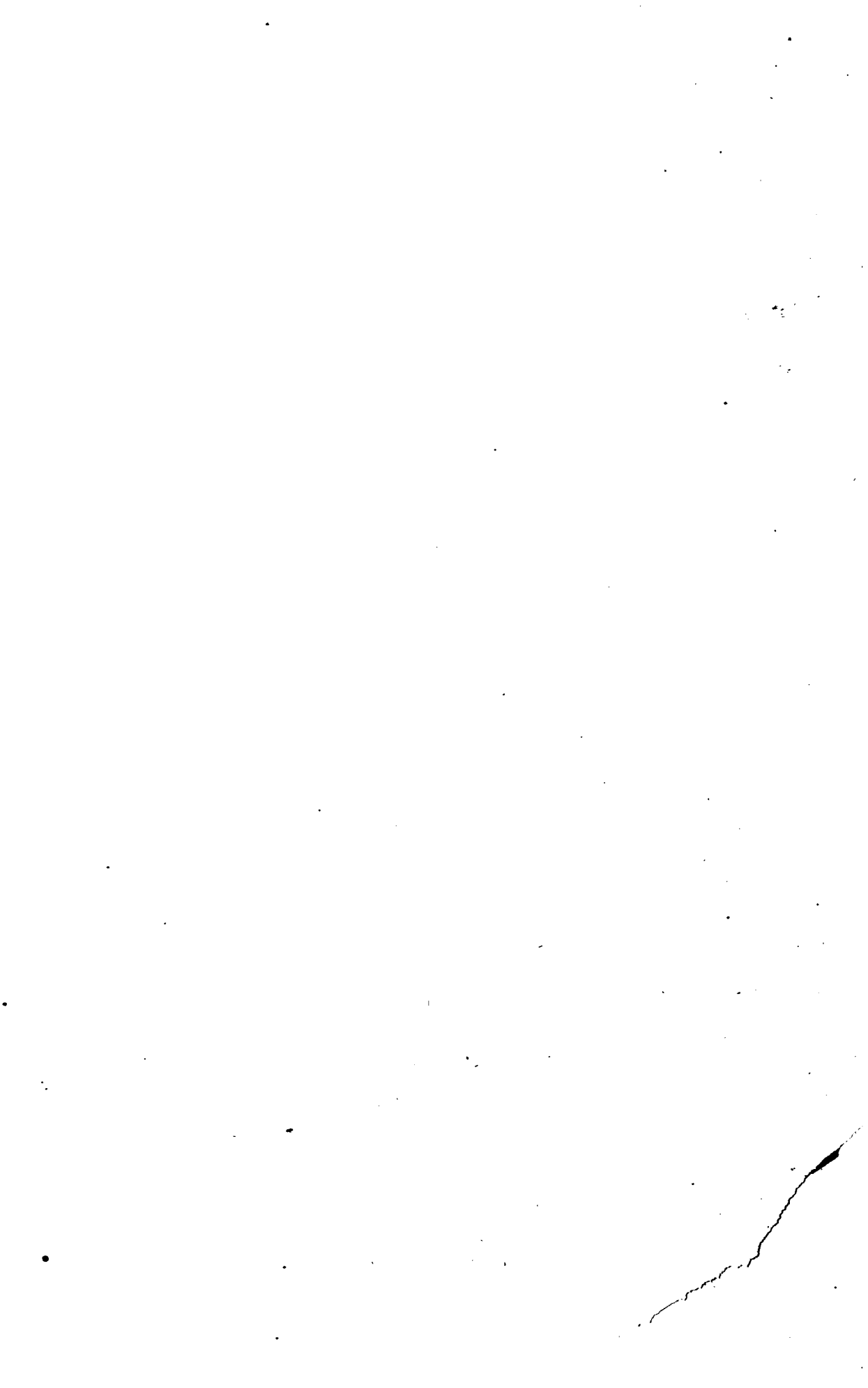

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No. 6643A of 1898.

From

JOHN POLLEN, Esquire, LL.D., I.C.S.,
Acting Commissioner of Customs, Salt, Opium and A'bkári,
Bombay,

To

J. W. P. MUIR-MACKENZIE, Esquire, M.R.A.C., I.C.S.,
Secretary to Government,
Revenue Department, Bombay.

Bombay, 24th December 1898.

Sir,

INTRODUCTION

I have the honour to submit the following Report on the Administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1897-98 ending 31st July 1898.

Changes in the personnel.

2. Sir James Campbell was in charge of the Department from the 1st August 1897 to the 22nd April 1898, when he proceeded on furlough, and Mr. W. T. Morison took charge pending the arrival of Mr. A. Cumine from Khándesh, who relieved Mr. Morison in the afternoon of the 28th April 1898. Mr. Cumine remained in charge of the Department till the forenoon of the 6th June 1898, when he made over charge to Mr. R. M. Kennedy, who continued in charge till the end of the year.

I.—Sanctioned Strength of Establishment.

Sanctioned strength of the establishment for each district as it stood on 31st July 1898.

3. The sanctioned strength of the establishment for each district, as it stood on the 31st July 1898, is shown in the following table :—

Districts.	Excise Department.								Abka'ri Police.					Total annual Cost.
	Strength.						Cost.		Strength.			Cost.		
	Assistant Collector.	Supervisor and Assistant Supervisor.	Inspectors on pay exceeding Rs. 60.	Gaugers on Rs. 100 and less and Sub-Inspectors on Rs. 50 and less.	Clerks, Karkúns and Talátis.	Menials.	Monthly.	Annual.	Head Constables.	Daffedárs and Savárs.	Constables.	Monthly.	Annual.	
							Rs.	Rs.				Rs.	Rs.	Rs.
Bombay	1	2	13	24	11	120	5,353	64,236	2	...	10	129	1,548	65,784
Ahmedabad	...	...	4	2	1	10	538	6,456	4	...	17	219	2,628	9,084
Kaira	...	...	3	4	1	...	485	5,820	2	...	11	145	1,740	7,560
Panch Mahális ...	...	...	3	5	...	2	444	5,328	3	...	14	164	1,968	7,296
Broach	...	...	3	3	1	...	440	5,280	4	...	17	208	2,496	7,776
Surat	...	...	7	7	12	1	1,334	16,008	6	...	52	595	7,140	23,148
Thána	...	...	13	25	2	...	2,338	28,056	18	...	76	980	11,760	39,816
Násik	...	...	4	7	1	...	595	7,140	3	...	16	183	2,196	9,336
Khándesh	...	...	11	19	2	35	1,964	23,568	1	17	4	574	6,888	80,456
Ahmednagar ...	...	...	1	4	...	...	223	2,676	2	...	23	233	2,796	5,472
Poona	...	...	3	6	1	1	628	7,536	7	...	32	403	4,836	12,372
Sholápur	...	...	2	6	...	...	390	4,680	4	...	31	343	4,116	8,796
Sátára	...	...	2	3	...	...	320	3,840	3	...	38	381	4,572	8,412
Belgaum	...	...	3	3	1	...	445	5,340	3	...	26	282	3,384	8,724
Dhárwár	...	...	3	7	1	...	580	6,960	3	...	29	300	3,600	10,560
Bijápur	...	...	2	7	1	...	430	5,160	3	...	25	267	3,204	8,364
Kánara	...	...	7	14	1	3	1,073	12,876	5	...	48	500	6,000	18,876
Ratnágiri	...	...	10	18	2	13	1,161	13,932	13	...	76	859	10,308	24,240
Kolába	...	...	6	22	...	6	1,382	16,584	8	...	73	776	9,312	25,896
Total ...	1	2	100	186	38	191	20,123	2,41,476	94	17	618	7,541	90,492	3,31,968

It will be seen from the above statement that the sanctioned strength of the ábkári establishment was very nearly the same as in the previous year. The changes were as under :—

SANCTIONED STRENGTH OF ESTABLISHMENT.

(*a*) A reduction of the seven menials sanctioned for the Town and Island of Bombay has been effected under instructions contained in Government memorandum, Financial Department, No. 5325 of the 17th December 1897.

(*b*) The sanctioned pay for the Ábkári Clerk in the Bijápur District is Rs. 25; but owing to the transfer of the man holding the appointment to the Chitnisi Office and the transfer of a man on Rs. 15 to the Account Office, Rs. 15 had been erroneously shown as the pay of the A'bkari Clerk since 1894-95. The mistake has now been rectified.

There was no change in the strength of the A'bkári Police, but the conversion of the unarmed guard at the Godhra Distillery into an armed one, as sanctioned in Government Resolution, Financial Department, No. 1279 of the 22nd March 1898, resulted in a saving of Re. 1 per month or Rs. 12 per annum.

II.—Sources of Revenue and Kinds of Liquor used.

SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

4. The principal sources of the ábkári revenue of this Presidency are—

(*a*) the manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of malt liquors brewed in India, and the special descriptions of liquors referred to under clause (*b*) below;

(*b*) the manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable under the Indian Tariff Act, on liquors imported from foreign countries;

(*c*) the sale of foreign liquors;

(*d*) the manufacture and sale of intoxicating drugs other than opium or preparations of opium.

Kinds of country liquor.

5. The country liquor taxed and consumed is of two kinds, *viz.*:—

(1) Distilled spirit, and

(2) Toddy, or the sap of the palm tree.

Country Spirit.

6. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree, (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the districts of Thána and three tálukas (Panvel, Karjat and Pen) of the Kolába District, where certain restrictions have been imposed under Bombay Act III of 1892 since 23rd March 1893.

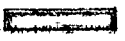
Use of different descriptions how distributed.

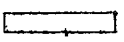
In the Town and Island of Bombay, and in the tálukas of Sálsette and Bassein of the district of Thána, both mhowra spirit and spirit distilled from toddy are sold. Throughout the Ratnágiri District and in the Coast tálukas of Kánara, where toddy spirit is principally sold, the sale of mhowra spirit is permitted only at such shops as the Collector may specify. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

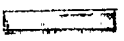
The spirit used in the district of Belgaum is, for the most part, distilled from molasses (jágri), but during the year under report more mhowra spirit was made than usual, as owing to bad harvest and plague the local supply of molasses appears to have been small. Till lately molasses spirit was in favour in the other districts of the Southern Marátha Country, but now mhowra spirit is in great measure displacing it.

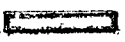
REFERENCES

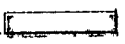
British Districts.

1 Under the Public or Private Distilleries Still head duty and License fee system. 

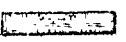
2 Under the Public or Private Distilleries Still head duty and minimum guaranteed revenue system 

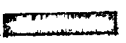
3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system. 

4 Native States within the Presidency which have leased their Abkari Revenue to the British Government for a period of years and the Abkari Administration of which is managed under system No. 2 above. 

System No. 3 above. 

5 Native States within the Presidency which under Treaty engagements are working their Abkari under British system.

6 Native States which have agreed to maintain a shopless belt along their frontier, marching with tracts coming under heads 2, 3, 4 & 5 

7 Portuguese Indian Settlements. 

BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed
Gov^t Photozinco. Office, Poona. 1898.
BOMBAY
ALIBAG
MORUD
RATNÁGIRI
KOLHAPUR
SHOLAPUR
BIJAPUR
KARWAR
GOA
AURANGABAD
AHMEDNAGAR
DHULIA
BARODA
CAMBAY
RAJKOT
INDORE
CENTRAL INDIA AGENCY
GUJARAT
KHANDESH
BERAR
DECCAN
KONKAN
SOUTHERN MARATHA COUNTRY
MYSORE TER.
MADRAS PRES.
GULF OF CAMBAY
ARABIAN SEA

III.—Systems of Administration.

SYSTEMS OF ADMINISTRATION.

7. Under the orders contained in the Government of India Resolution, Finance and Commerce Department, No. 4417, dated 23rd August 1887, a description of the various systems under which the excise is administered in the Bombay Presidency and the extent to which each applies was hitherto given in the yearly Administration Reports. But the Government of India have now issued a memorandum on Excise Administration on all matters connected with liquor, and have directed that this description should hereafter be omitted and "in lieu of it a short note should be inserted showing the corrections and alterations which would be necessary to make the Chapter of the Excise Memorandum relating to the Province correct with reference to the facts and figures of the year under report." The description referred to is, therefore, not given here; but the desired note showing the corrections and alterations to be made in the Excise Memorandnm is appended to this report. A descriptive account of the system of opium and hemp-drugs administration will, as directed by the Government of India, be continued to be submitted in the prefatory chapter of the Opium and A'bkári Reports, respectively.

Description of systems discontinued, *vide* Government of India Resolution, Finance and Commerce Department, No. 2596-Ex. of 14th June 1898 embodied in Government Resolution, Revenue Department, No. 4316, dated 1st July 1898.

8. The systems under which country spirit farms were managed during the year under report were the same as in the previous year, except in the Dohad and Jhálod tálukas of the Panch Maháls, where the out-still and lump-sum farming system was abolished and the still-head duty, central distillery and minimum guarantee system was introduced from 1st August 1897. The systems for realizing the revenue from toddy were the same as in the previous year. There was no change in the rates of tree-tax throughout the Presidency. The rates of still-head duty also remained the same except in the western tálukas of the Panch Maháls, where they were raised from 12 annas to Re. 1 and from 6 annas to 7 annas per gallon of spirit of 25° U. P. and 60° U. P., respectively. In the eastern maháls (Dohad and Jhálod) the rates imposed for the first time were 12 annas and 6 annas respectively.

Changes during the year.

9. The annexed map is intended to illustrate the distribution of the various country spirit revenue systems, and the extent to which they respectively applied at the end of the year under report. It includes Native States in which either the ábkári revenues have been leased to the British Government, or the ábkari system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs. The various rates of still-head duty and tree-tax, and the maximum selling prices of country spirit and toddy, in force at the end of 1896-97 and at the end of the year under report, are given in Appendix A.

A'bkári map.

Rates of still-head duty and tree-tax and maximum selling prices shown in Appendix A.

INTOXICATING DRUGS.

10. The cultivation of hemp for the preparation of intoxicating drugs has hitherto been but slightly restricted in any way in this Presidency, and the revenue derived from the consumption of these drugs is raised by the annual auction sales of the right to retail them, and by fees on their import, export, and transport. The cultivator cannot sell the drugs without a license; the license authorizes their sale only to a licensed retail vendor, and a vendor cannot transport them from one place to another without a permit, for which the following fees are charged when the drugs are transported from one district to another:—

If the amount does not exceed 10 Indian maunds	... Rs. 5
For every additional 2 maunds	... Re. 1

Fees at the same rates are also levied on permits granted for the import or export of intoxicating drugs into or from the Bombay Presidency, but when the transaction is continuous, the fees are charged only once. Important modifications of the system will be introduced when the Bill No. VI of 1898, to amend the Bombay A'bkári Act, now under consideration, has become law.

FINANCIAL RESULTS.

IV.—Financial Results of the Year's Administration.

Revenue.

Realizations from all sources.

11. The total realizations of the year under report are contrasted in the following table with those of each of the previous four years :—

Heads of Revenue.	Realizations in 1893-94.	Realizations in 1894-95.	Realizations in 1895-96.	Realizations in 1896-97.	Realizations in 1897-98.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country liquor...	81,09,845	83,89,048	88,74,068	84,02,566	85,51,200
2. Imported foreign liquors and country liquors excised at tariff rates ...	1,39,099	1,41,373	1,44,068	1,35,462	1,40,255
3. Intoxicating drugs	1,50,376	1,56,856	1,65,644	2,05,778	2,28,053
4. Miscellaneous	1,41,690	1,34,593	1,36,429	1,33,786	1,36,720
Total ...	85,41,010	88,21,870	93,20,209	88,77,592	90,56,228

The total realizations were more by Rs. 1,78,636 than in the previous year. All the four heads show an increase.

Revenue from country liquor.

12. As by far the largest portion of the ábkári revenue of this Presidency is derived from country liquor, details of the receipts under that head for each of the last five years are given below :—

Items.	Realizations.				
	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
Revenue from Country Spirit alone.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Still-head duty on mhowra, jágri, and toddy spirit	61,96,488	64,16,093	66,52,416	62,53,316	65,80,601
2. Deficiency in minimum guaranteed revenue made good by farmers on account of still-head duty	5,172	437	25,699	83	51,533
3. License fees for sale of spirit	2,91,077	2,90,799	3,34,670	3,33,810	3,31,704
4. Farms for manufacture and sale of spirit	30,700	27,400	26,727	28,200	7,200
5. Tree-tax on trees tapped for extraction of toddy for distillation .	56,824	83,322	1,03,798	1,33,117	1,08,140
6. Fees for toddy distilleries	.....	3,124	3,621	4,777	4,405
7. Other items	.....	6,248	9,667	7,726	3,447
Total ...	65,80,261	68,27,423	71,56,598	67,61,029	70,87,030
Revenue from Country Spirit and Toddy					
8. Tree-tax on toddy trees tapped for sale of toddy and its distillation	1,87,126	2,01,792	2,08,950	1,80,581	1,79,582
Revenue from Toddy alone.					
9. Tree-tax on toddy trees tapped for sale of raw toddy only ...	7,98,643	7,85,236	8,31,709	7,60,750	7,04,285
10. License fees for sale of toddy	5,40,309	5,66,550	6,66,843	6,87,358	5,67,972
11. Deficiency in minimum guaranteed revenue made good by farmers on account of tree-tax	2,285	2,497	1,809	6,089	5,916
12. Extra fees for appointment of agents, &c.	.....	5,073	6,933	5,143	4,475
13. Farms for use of toddy trees on Government land	1,221	477	1,221	1,616	1,940
Total ...	13,42,458	13,59,833	15,08,520	14,60,956	12,84,588
Grand Total ...	81,09,845	83,89,048	88,74,068	84,02,566	85,51,200

Revenue from country spirit alone, from country spirit and toddy combined, and from raw toddy.

13. Details for each district are given in the attached Imperial Form No. 1. The revenue from country spirit alone was more by Rs. 3,26,001, that from country spirit and toddy combined was nearly equal, and that from toddy alone decreased by Rs. 1,76,368.

Still-head duty receipts.

14. The receipts from still-head duty increased by Rs. 3,27,285, while the payments on account of deficiency in the minimum guarantees were Rs. 51,533 against Rs. 83 in the previous year. The deficiency payments were in Sátára (Rs. 18,805), Kaira (Rs. 16,978), Ahmedabad (Rs. 11,651) and Bijápur (Rs. 4,099). The increase in still-head duty receipts was chiefly in Bombay (Rs. 2,95,561), Khándesh (Rs. 38,934), Panch Maháls (Rs. 36,389), and Surat (Rs. 20,000). The amounts of the minimum revenue guaranteed for each of the districts in the Bombay Presidency during the year under report are shown in a statement inserted after the Imperial Return No. 5.

Particulars of minimum guarantees shown in statement.

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15. The increase in Bombay is chiefly due to the fact that people having become familiar with plague did not leave on its outbreak during 1897-98 in such large numbers as in the previous year. There was consequently a larger liquor-consuming public in the town, but besides this the wide-spread belief that liquor constitutes somewhat of a prophylactic against plague, probably led to increased consumption. The increase in Khándesh is attributable to liquor to the extent of the full guarantee having been

drawn from the distillery, while in the previous year there was exemption from payment of duty a second time to the amount of Rs. 38,934 on stocks of liquor remaining unsold at shops on 31st July 1895 and sold in 1896-97. The improvement in the Panch Mahâls is due to the introduction of the minimum guarantee and central distillery system in the Eastern Mahâls (Dohad and Jhâlod). In Surat the increase is attributable to increased demand.

16. The districts showing noticeable decreases are Sátára (Rs. 18,808), Kaira (Rs. 16,978), Ahmedabad (Rs. 11,651), Bijápur (Rs. 4,016), Dhárwár (Rs. 16,283), and Ratnágiri (Rs. 8,679). The decreases in the first four districts have been counterbalanced by deficiency payments. The decline in Dhárwár is due to poverty and distress consequent on the high price of food-grains and spread of plague. The decrease in Ratnágiri is explained by the fact that the influx of people from Bombay into that district was not so great in the year under report.

Revenue from license fees for sale of spirit.

17. The revenue from "license fees for sale of spirits", which is realized only in the Town and Island of Bombay, was less by Rs. 2,106. The realizations under "Farms for manufacture and sale of spirit" decreased by Rs. 21,000 owing to the tálukas of Dohad and Jhálod of the Panch Mahâls having been brought under the minimum guarantee and central distillery system.

Revenue from out-still farms.

Revenue from tree-tax in Ratnágiri and Kánara.

18. The collections on account of tree-tax on trees tapped for toddy for distillation decreased by Rs. 24,977. This revenue is collected only in the Ratnágiri and in the Coast tálukas of the Kánara District. The decrease may be attributed to less demand for toddy spirit owing to the influx of Bombay plague refugees not being as great as in the previous year. No mhowra spirit was consumed during the year under report in the Ratnágiri District as in the previous year.

Bombay.

19. The revenue from "tree-tax on trees tapped for sale of toddy and its distillation" is derived wholly from the Town and Island of Bombay and was Rs. 1,79,582 against Rs. 1,80,581 in the previous year.

Revenue from raw toddy.

20. The receipts from tree-tax on trees tapped for extraction of toddy for consumption were less by Rs. 56,465. The decrease was chiefly in Bijápur (Rs. 33,388) and Dhárwár (Rs. 10,810). The decline in Bijápur is attributed to the effects of the late famine and in Dhárwár to the high prices prevailing and to the dislocation of business owing to the prevalence of the plague. Under "license fees for sale of toddy" there was a decrease of Rs. 1,19,386 owing chiefly to less competition for shops at auction sales consequent on the scarcity. The decrease in Bijápur alone was Rs. 75,984. Other noticeable decreases were—Belgaum (Rs. 22,306), Sholápur (Rs. 17,713) and Dhárwár (Rs. 10,605). Surat shows an increase of Rs. 14,434.

Deficiency in minimum guarantee for toddy farms.

21. The deficiency in the minimum guaranteed revenue made good by farmers on account of tree-tax was Rs. 5,916 against Rs. 6,089 in the previous year, showing a small decrease of Rs. 173.

Revenue from foreign liquor and Indian manufactured liquors excised at tariff rates.

22. The revenue from imported foreign liquors and from Indian manufactured liquors, excised at tariff rates, rose by Rs. 4,793, the increase being due to the larger issues of malt liquor from the Dápuri Brewery and to the transfer of a few licenses in Bombay paying lower rates of fees to the class paying higher rates.

Revenue from intoxicating drugs.

23. The revenue from intoxicating drugs rose from Rs. 2,05,778 to Rs. 2,28,053, an increase of Rs. 22,275. The districts showing noticeable increases are Bombay (Rs. 18,061), Thána (Rs. 5,457), Kolába (Rs. 3,212), Broach (Rs. 2,604), Surat (Rs. 2,084) and Dhárwár (Rs. 1,791). The improvement was due to brisker competition at auction sales of the retail sale licenses. Noticeable decreases occurred in Ahmedabad (Rs. 3,908), Sholápur (Rs. 2,386), Khándesh (Rs. 2,171), Bijápur (Rs. 2,095) and Ahmednagar (Rs. 1,695).

24. As stated in the reports for previous years, I am unable to furnish an account of the actual expenditure incurred in connection with the administration of the A'bkári Department proper. The expenditure of the

FINANCIAL RESULTS.

EXPENDITURE.

Abkári and Opium Departments is classed together under the major head "Excise," and, as a general rule, the same establishments do preventive duties for both Departments. Details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2, appended. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 3,25,487 against Rs. 3,36,467 in the preceding year, the decrease occurring principally under the heads "Establishment" and "Supplies and Services."

25. The expenditure shown in Imperial Form No. 2, appended, is exclusive of (1) the cost of the Police establishment employed on ábkári and opium duties; (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses; and (3) compensation to Native States whose ábkári rights have been leased or acquired. These amount to Rs. 90,492, Rs. 1,43,750 and Rs. 2,64,146, respectively.

V.—STATISTICS AND EXPLANATORY REMARKS.

STATISTICS AND EXPLANATORY REMARKS.

INCIDENCE OF TAXATION.

26. The incidence of ábkári taxation per head of population according to the census returns of 1891 for each district of the Presidency proper, for the year under report and the previous year, is noted in the following table. The corresponding particulars for Native States the ábkári of which has been leased to the British Government, have not been given, for the reason that the realizations do not include the receipts from foreign liquors and intoxicating drugs, and in some cases those from toddy, but are mostly the receipts from country spirit only :—

British Districts and Native States.	Population according to the Census of 1891.	1896-97.		1897-98.	
		Realizations.	Incidence of Taxation per Head of Population.	Realizations.	Incidence of Taxation per Head of Population.
British Districts.		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Bombay	821,764	24,06,360	2 14 10	27,21,481	3 5 0
Ahmedabad	921,712	2,00,780	0 3 6	1,96,747	0 3 5
Kaira	871,589	38,745	0 0 9	39,267	0 0 9
Panch Mahals	313,417	44,388	0 2 3	60,226	0 3 1
Broach	341,490	1,87,024	0 8 9	1,92,217	0 9 0
Surat	649,989	11,30,830	1 11 10	11,70,352	1 12 10
Thána	819,580	10,19,575	1 3 11	10,33,624	1 4 2
Násik	843,582	1,95,112	0 3 8	2,03,129	0 3 10
Khándesh	1,493,771	4,56,079	0 4 11	4,98,844	0 5 4
Ahmednagar	888,755	1,01,051	0 1 10	96,540	0 1 9
Poona	1,067,800	6,31,213	0 9 5	6,30,473	0 9 5
Sholápur...	750,689	1,81,156	0 3 10	1,60,138	0 3 5
Sátára	1,225,989	83,759	0 1 1	87,650	0 1 2
Belgaum	1,013,261	3,55,282	0 5 7	3,34,743	0 5 3
Dhárwár	1,051,314	4,46,893	0 6 10	4,09,429	0 6 3
Bijápur	796,339	2,74,976	0 5 6	1,62,810	0 3 3
Kánara	446,351	2,02,844	0 7 3	1,86,564	0 6 8
Ratnágiri	1,105,926	2,80,717	0 4 1	2,50,178	0 3 7
Kolába	594,872	4,07,715	0 11 0	4,09,070	0 11 0
Total ...	16,018,190	86,44,499	0 8 8	88,43,482	0 8 10
Native States.					
Cambay	.....	18,632	.....	18,326	.....
Rewa Kántha States	.....	20,367	.....	19,645	.....
Mahi Kántha States	.....	657	.....	639	.....
Jawhár	.....	17,637	.....	18,254	.....
Sudhágad	.....	9,252	.....	8,789	.....
Khándesh Mewás	.....	20,418	.....	14,202	.....
Akalkot	.....	7,101	.....	5,704	.....
Deccan Jághirs	.....	18,875	.....	16,921	.....
Southern Maratha Country Jághirs	.....	1,14,085	.....	1,04,027	.....
Sávanur	.....	6,069	.....	6,239	.....
Total ...	.....	2,33,093	.....	2,12,746	.....
GRAND TOTAL ...	.....	88,77,592	.....	90,56,228	.....

27. For the year under report, the average incidence of ábkári taxation per head of population, according to the census of 1891, was 8 annas and 10 pies against 8 annas and 8 pies in the preceding year. As usual, the incidence of taxation per head of population was highest in Bombay, where, for the year under report, it amounted to Rs. 3-5-0 compared with Rs. 2-14-10 in the preceding year; it was lowest in Kaira, where it was 9 pies in 1897-98 as well as in 1896-97. In Surat it was Rs. 1-12-10 and Rs. 1-11-10, and in Thána Rs. 1-4-2 and Rs. 1-3-11 in 1897-98 and 1896-97 respectively; in the remaining districts the incidence varied from Re. 0-11-0 in Kolába to Re. 0-1-2 in Sátára.

CONSUMPTION OF COUNTRY SPIRIT.

28. The statistics furnished in columns 12 to 15 of Imperial Form No. 4, appended, represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages of the Native States the ábkári of which has been leased to the British Government. The following statement shows the total consumption of country spirit in each district and in the whole Presidency, for the year under report and the previous year; and the average rate of consumption per head of population. The quantities are given in gallons of strength 25° U. P.:—

District.	Population.	1896-97.		1897-98.	
		Gallons.	Rate of Consumption per head of Population.	Gallons.	Rate of Consumption per head of Population.
			Drams.		Drams.
Bombay	821,764	556,778	32·5	655,475	38·3
Ahmedabad	921,712	67,033	3·5	64,535	3·4
Kaira	871,589	12,649	0·7	12,650	0·7
Panch Mahals ...	313,417	78,698	12·0	63,434	9·7
Broach...	341,490	63,915	9·0	55,482	7·7
Surat	649,989	315,928	23·3	291,077	21·5
Thána	819,580	363,352	21·3	392,704	23·0
Násik	843,582	65,031	3·7	59,888	3·4
Khándesh	1,493,771	242,601	7·8	268,336	8·6
Ahmednagar	888,755	17,609	1·0	15,294	0·8
Poona	1,067,800	128,456	5·8	121,848	5·5
Sholápur	750,689	30,104	1·9	24,914	1·6
Sátára	1,225,989	18,785	0·7	16,593	0·6
Bijápur	796,339	13,997	0·8	15,229	0·9
Belgaum	1,013,261	53,689	2·5	48,600	2·3
Dhárwár	1,051,314	69,812	3·2	69,343	3·2
Kánara	446,351	44,165	4·7	44,608	4·8
Ratnágiri	1,105,926	100,319	4·4	82,366	3·6
Kolába...	594,872	124,700	10·1	132,355	10·7
Total ...	16,018,190	2,367,621	7·1	2,434,731	7·3

29. The total sales of country spirit were more by 67,110 gallons than in the previous year, which had been much affected by famine and plague and absence of Hindu marriages owing to the *Sinhast* year, but they were less by 287,428 gallons than in 1895-96. Compared with 1896-97 the districts showing noticeable increases during the year under report are Bombay (98,697 gallons), Thána (29,352 gallons), Khándesh (25,735 gallons), and Kolába (7,655 gallons). The increase in Bombay is due to the same cause as is assigned in paragraph 15 above for the improvement in the still-head duty receipts. In Thána and Kolába it is attributed mainly to the diminution of plague.

30. As regards the increase in Khándesh, the Collector, Mr. Bonus, writes:—

"The increase in the sales of the 25° U. P. spirit is almost general throughout the district and the decreases, where they occur, are very small. The increase in the eastern tálukas may probably be due, as has been reported to me, to a belief that the use of this kind of spirit is a preventive of plague. In the western tálukas it

STATISTICS AND EXPLANATORY REMARKS

CONSUMPTION OF COUNTRY SPIRIT.

is due to the large population employed on the Railway works now in progress in that part of the district. The sales of 60° U. P. show great fluctuations and it is impossible to assign any particular reason for the changes; but there is a net increase and it is specially noticeable in the Nandurbár and Sháháda tálukas (in the Central Belt) and is partly accounted for by reduced prices, but is probably largely due to the influx of a large number of workmen employed on the Tápti Valley Railway works which are in progress throughout the whole length in Khándesh up to Amalner."

It may, however, be observed that though the consumption in Khándesh exceeded that of the previous year by 25,735 gallons, it was less by 38,275 gallons than in 1895-96, which was a fairly normal year.

31. The districts showing noticeable decreases are Surat (24,851 gallons), Ratnágiri (17,953 gallons), and Panch Maháls (15,264 gallons). The decrease in Surat is due chiefly to plague and in Ratnágiri to the influx of Bombay refugees not having been so great as in the previous year. The decline in the Panch Maháls is attributed partly to the effects of the previous year's scarcity being felt in the early part of the year under report and partly to a large number of free permits granted for distilling liquor on occasions of marriages.

TODDY DISTILLERIES IN RATNÁGIRI AND KA'NARA.

32. There were in the year under report nine permanent distilleries in Ratnágiri and three in the coast tálukas of Kánara, as under:—

Ratnágiri.	*Kánara.*
1. Vengurla.	1. Kodibág.
2. Málvan.	2. Gangawalli.
3. Rahatagar (Ratnágiri).	3. Shiráli.
4. Malgund.	
5. Guhágar.	
6. Dábhol.	
7. Anjarla.	
8. Jaitápur.	
9. Ladghar.	

WORKING OF MHOWRA FLOWERS ACT.

33. The provisions of the Mhowra Flowers Act are well understood by the people. The period of mhowra vacation allowed by Section 18A of the Act was extended by a fortnight up to the 30th April by Government Notification No. 2353, dated 4th April 1898, on account of the lateness of the crop. The number of prosecutions under the Mhowra Flowers Act fell in the Thána District from 61 in 1896-97 to 41 in the year under report, the only táluka showing an increase being Sháhápur. In Kolába there were twenty-five cases against eight in the previous year. The increase was chiefly in the Karjat Táluka and is probably due to the lenient punishments inflicted by the trying Magistrates. But it is hoped that the recent orders issued by the District Magistrate, that all the important cases should be tried by the Sub-Divisional Magistrate and sentences in all cases will be carefully scrutinised, will have a deterrent effect.

RATES OF CONSUMPTION PER HEAD.

34. As in previous years the average rate of consumption per head was largest in Bombay, and lowest in Sátára and Kaira. Of the mofussil districts, Thána, Surat, Kolába, Panch Maháls and Khándesh give the highest rates of consumption per head.

TODDY SPIRIT.

35. During the year under report, toddy spirit was manufactured only in Bombay, Ratnágiri and Kánara. The subjoined statement shows the quantity of toddy used in distillation and the quantity of spirit manufactured therefrom in each district in the year under report and the previous year:—

	Toddy Distilled.		Spirit Manufactured.	
	1896-97.	1897-98.	1896-97.	1897-98.
	Gallons.	Gallons.	Gallons. 25° U. P.	Gallons. 25° U. P.
Bombay	407,588	553,199	65,214	89,426
Kánara	254,660	167,107	39,592	30,882
Ratnágiri	829,086	864,001	152,533	171,148

36. The quantity of toddy spirit manufactured in Bombay in the year under report was more by 24,212 gallons, while that made in Kánara was less by 8,710 gallons and in Ratnágiri more by 18,615 gallons than in the previous year. The toddy drawn was almost wholly from cocoanut and brab trees. In Bombay 6·19, in Kánara 5·4 and in Ratnágiri 5·04 gallons of toddy were on an average required to manufacture one gallon of spirit of strength of 25° U. P. The number of trees tapped for toddy for distillation in the Kánara and Ratnágiri districts are shown in the margin. Similar particulars for Bombay cannot be given, as in Bombay separate licenses are not issued to tap trees for toddy either (*a*) for distillation or (*b*) for consumption in the raw state. The total number of trees of each kind tapped in Bombay in the year under report and the previous year are shown in the margin.

	1896-97.	1897-98.
Kánara ...	3,829	2,648
Ratnágiri...	12,570	11,514

	1896-97.	1897-98.
Cocoanut trees ...	12,468	12,278
Brab „ ...	823	711
Date „ ...	3,513	3,983

Trees tapped for toddy for distillation in Kánara and Ratnágiri.

37. Government Resolution No. 1630 of the 21st February 1896 authorized the issue of licenses to tap trees for toddy for distillation in the Ratnágiri District and the Coast tálukas of the Kánara District for the calendar year so as to make them run concurrently with the country spirit licenses. And under Government Resolution No. 5435 of 21st July 1897, the trees licensed to be tapped for the supply of toddy shops up to the end of July were allowed to be tapped for distillation for five months from August to December at the proportionate rate of tree-tax. Thus two sets of tapping licenses for distillation had to be dealt with in the year under report, one for a period of five months from 1st August to 31st December 1897 and the other for seven months from 1st January to 31st July 1898. The total number of cocoanut trees licensed to be tapped for distillation in the first five months and in the last seven months of the year under report in the Kánara and Ratnágiri districts is contrasted with that in the preceding year as per details noted in the margin. These figures do not agree with those shown in the preceding paragraph which have been arrived at by taking $\frac{5}{12}$ths of the number tapped in the first period and $\frac{7}{12}$ths of that tapped in the second period and by adding them together.

	Kánara.		Ratnágiri.	
	1896-97.	1897-98.	1896-97.	1897-98.
Five months (August to December) ...	4,526	1,690	12,170	13,063
Seven months (January to July) ...	3,332	3,332	12,855	10,408
Total ...	7,858	5,022	25,025	23,471

Yield of toddy per tree in Bombay and quantities used for consumption in raw state and for distillation.

38. In the Máhim Division and at the Dádar Distillery, inquiries have been renewed regarding the average outturn of toddy per tree. During the year under report the yield of 2,489 trees was recorded and the average thus ascertained was 91·1 gallons per tree as compared with 91·8 for 1895-96 (the figure for 1896-97 is not available owing to interruptions of tapping and distilling operations—*vide* paragragh 49 of previous year's report), 90·7 for 1894-95 and a mean of 92·9 for the last ten years excluding 1896-97. The cause of fluctuation in the yield has not been satisfactorily ascertained. According to the ascertained average for the year, the total yield of the cocoanut and brab trees tapped is estimated at 1,183,297 gallons. Deducting from this 553,199 gallons, the quantity admitted into the distillery for the manufacture of spirit, the cocoanut and brab toddy which passed into consumption in the raw state is estimated at 630,098 gallons. Date tree toddy is rarely distilled in Bombay. The number of trees tapped was more by 168 than in the previous year.

39. The following statement shows the number of trees licensed to be tapped for raw toddy in each mofussil district of the Presidency, and the

STATISTICS AND EXPLANATORY REMARKS.

RAW TODDY.

Number of trees tapped and quantity of toddy sold.

quantity of toddy reported to have been sold from the shops, during the year under report and in the preceding year:—

Districts.	1896-97.				1897-98.			
	Trees tapped.			Quantity of Toddy sold.	Trees tapped.			Quantity of Toddy sold.
	Cocoanut.	Brab.	Date and Wild Palm.		Cocoanut.	Brab.	Date and Wild Palm.	
				Gallons.				Gallons.
Ahmedabad	...	...	450	4,857	...	...	400	5,962
Kaira	...	701	...	...	...	502	4	...
Panch Mahâls	...	...	...	...	...	...	...	...
Broach	...	1,475	883	58,674	...	1,325	440	60,086
Surat	50	797	1,17,078	2,295,685	50	687	1,18,803	2,170,698
Thâna	204	5,248	13,690	554,070	207	5,854	14,932	571,189
Nâsik	...	...	730	7,941	...	...	843	4,873
Khándesh	...	...	...	...	...	...	...	...
Ahmednagar	...	...	1,715	37,788	...	...	1,015	19,123
Poona	22	...	7,860	269,801	14	...	6,098	196,812
Sholápur	...	...	13,914	200,775	...	...	12,269	145,856
Sátára	13	...	400	...	...	...	204	...
Belgaum	...	...	23,178	290,413	...	...	20,182	254,361
Dhárwár	...	...	32,563	344,015	...	...	27,158	322,912
Bijápur	...	...	30,186	386,594	...	...	13,492	317,490
Kánara	3,440	...	4,799	329,343	3,160	...	4,335	303,327
Ratnágiri	9,608	...	35	570,610	9,295	...	89	595,425
Kolaba	542	923	1,478	78,413	425	963	1,298	81,569
Total ...	13,879	9,144	248,959	5,428,979	13,151	9,331	221,562	5,049,683

Trees tapped for the manufacture of vinegar.

40. The above table includes 525 brab trees tapped in 1896-97 and 400 such trees tapped in 1897-98 in the Surat District for the manufacture of vinegar.

Statistics regarding sales of toddy not quite satisfactory.

The figures as to sales of toddy cannot be said to be quite trustworthy: they have been extracted from the accounts furnished by the licensed vendors, and do not include the quantities of toddy drawn under domestic consumption licenses. The total sales of toddy declined from 5,428,979 gallons in the previous year to 5,049,683 gallons in the year under report, a decrease of 379,296 gallons. The falling off was most marked in the Surat District, *viz.*, 124,987 gallons. It is due mainly to plague and partly to the effects of scarcity. Poona, Bijápur, Sholápur, Belgaum and Kánara show a decrease of 72,989 gallons, 69,104 gallons, 54,919 gallons, 36,052 gallons and 26,016 gallons, respectively. The other decreases or increases are small. Excepting Bijápur, Dhárwár and Belgaum, which show respectively a falling off of 16,694, 5,405 and 2,996 date and wild palms, the decrease in the number of trees tapped in the other districts is not large. In July 1897 the Collector of Bijápur reported that toddy trees in the Hungund Táluka were much damaged in consequence of the famine, that owners of the trees used their leaves as fodder for cattle, and that consequently the trees were not likely to yield sufficient toddy. In these circumstances the importation of toddy from Moglái territory for supply to the shops in the Hungund Táluka was permitted for the year under report (*vide* Government Resolution, Revenue Department, No. 6006 of the 13th August 1897).

Trees tapped for raw toddy under different kinds of licenses.

41. The next table shows the number of licenses granted and the number of trees tapped for toddy—(1) for domestic consumption; (2) for sale at tree-foot booths; and (3) for sale at shops:—

Districts.	1896-97. Number of Licenses issued. For British Districts.	For Native States.	Number of Trees licensed to be tapped. Cocoanut.	Brab.	Date and Wild Palm.	1897-98. Number of Licenses issued, For British Districts.	For Native States.	Number of Trees licensed to be tapped. Cocoanut.	Brab.	Date and Wild Palm.
					(For Domestic Consumption.)					
Kaira ...	2	10	...	51	...	2	...	...	2	...
Broach ...	26	...	...	...	38	5	...	...	...	15
Surat ...	9,299	...	...	163	22,097	8,824	...	...	124	20,953
Thána ...	254	...	2	283	120	291	...	...	319	192
Poona ...	7	...	...	...	9	3	...	...	...	5
Sátára ...	...	...	...	...	...	4	...	...	—	4
Kolába ...	20	...	...	5	23	11	...	...	4	21
Total ...	9,608	10	2	502	22,287	9,140	...	...	449	21,190
					(For Tree-foot Booths.)					
Ahmedabad ...	2	...	...	...	25	1	...	...	...	25
Broach ...	18	...	...	850	145	14	...	...	700	50
Surat... ...	35	...	25	25	1,740	26	...	...	...	1,750
Thána ...	194	...	191	1,785	633	217	...	177	2,005	1,122
Ahmednagar .	1	...	...	...	120	1	...	...	...	120
Poona ...	7	...	22	...	536	5	1	14	...	507
Belganm ...	1	...	...	...	100	1	...	...	...	110
Dhárwár ...	1	...	...	...	30	2	...	...	...	139
Bijápur ...	10	...	...	...	496	8	...	...	...	250
Kolába ...	43	2	160	40	1,184	36	3	138	30	1,069
Total ...	312	2	398	2,700	5,009	311	4	329	2,735	5,142
					(For Shops.)					
Ahmedabad ...	8	...	...	...	425	9	...	...	...	375
Kaira ...	...	2	...	650	...	...	2	...	500	4
Broach ...	13	...	...	625	700	12	...	...	625	375
Surat... ...	253	...	25	84	93,241	252	...	50	563	96,100
Thána ...	215	8	11	3,180	12,937	216	9	30	3,530	13,618
Násik ...	9	...	...	...	730	8	...	...	...	843
Ahmednagar .	7	...	...	...	1,595	4	...	...	...	895
Poona ...	38	...	...	...	7,315	39	...	...	...	5,586
Sholápur ...	18	9	...	...	13,914	17	8	...	...	12,269
Sátára ...	...	2	13	...	400	...	5	...	—	200
Belgaum ...	97	32	...	...	23,078	91	29	...	...	20,072
Dhárwár ...	114	17	...	...	32,533	111	17	...	...	27,019
Bijápur ...	106	1	...	...	29,690	91	1	...	...	13,242
Kánara ...	114	...	3,440	...	4,799	116	...	3,160	...	4,335
Ratnagiri ...	126	...	9,608	...	35	131	...	9,295	...	89
Kolába ...	86	3	382	878	271	88	1	287	929	208
Total ...	1,204	74	13,479	5,417	221,663	1,185	72	12,822	6,147	195,230

Licenses or domestic consumption.

42. The concession allowing owners of trees to apply for licenses to tap a limited number of their trees for toddy for domestic consumption on payment of tree-tax only, has not been taken advantage of in the districts of Ahmedabad, Ahmednagar, Sholápur, Bijápur, Belgaum, Dhárwár, Kánara and Ratnágiri, either because the owners do not consume toddy or because they find it more profitable to rent their trees to the licensees for the retail vend of toddy. Similarly the concession extended to Khándesh in 1895-96 has not operated in the year under report. In Kaira, Broach, Poona, Sátára and Kolába, the number of licenses taken out for tapping trees for domestic consumption is comparatively small. It is only in Surat and Thána that this concession is made much use of. The figures shown against Surat include the number of licenses issued to and the trees tapped by the Kálipa-ráj on payment of a lower rate of tree-tax. In this district there was a decrease of 475 licenses and 1,183 in the number of trees tapped. In the Mándvi, Chikhli and Párdi tálukas the number of licenses decreased by 93, 429 and 201 respectively, and the decrease in the Chikhli and Párdi tálukas is due to plague and scarcity, and that in Mándvi is attributed to less number of trees fit to be tapped. The tálukas of Olpád, Bárdoli, Jalálpor and Bulsár show an increase of 78, 89, 37 and 44, respectively, compared with the previous year. In Thána there was an increase of 37 licenses owing to the diminution of plague.

STATISTICS AND EXPLANATORY REMARKS.

Licenses for tree-foot booths.

43. The total number of licenses granted during the year under report for the sale of toddy at tree-foot booths was less by one only. The districts showing a decrease are Ahmedabad (1), Broach (4), Surat (9), Poona (2), Bijápur (2) and Kolába (7). The falling off in Surat was chiefly in the Olpád and Bulsár tálukas due to a less number of licenses having been applied for by the people. The other decreases do not call for special remark. Thána and Dhárwár show an increase of 23 and 1 respectively. The increase in Thána is attributed to diminution of plague. The number of trees tapped in Thána was consequently more by 695. Broach, Bijápur and Kolába show a decrease of 245, 246 and 147 trees, respectively, due chiefly to less licenses issued.

Shop licenses.

44. The total number of shop licenses during the year was 1,185 against 1,204 in the previous year, a decrease of 19. Bijápur exhibits a decrease of 15 licenses, Belgaum 6 and Dhárwár and Ahmednagar 3 each. The decrease in Bijápur is due to closing of shops because of falling off in demand, and in Belgaum, Dhárwár and Ahmednagur to plague. Ratnágiri shows an increase of 5 licenses. The other increases and decreases are unimportant.

45. The following statement shows the quantities of the principal kinds of liquors imported into Bombay by sea in each of the last two years. The figures are for the revenue and not for the financial year :—

	1896-97.	1897-98.
	Gallons.	Gallons.
1. Ale, beer, porter, cider, and other sorts of fermented liquors	1,038,272	782,128
2. Liqueurs	3,142	2,521
3. Brandy, whisky and other spirits	277,906	298,905
4. Champagne and other sparkling wines	11,194	9,009
5. Wines of other sorts	95,221	91,487
6. Perfumed spirits...	8,753	8,825
Total ...	1,434,488	1,192,875

46. The imports of foreign ale and other fermented liquors were less by 256,144 gallons, while the issues from the brewery at Dápuri near Poona increased by 14,958 gallons. The imports of liqueurs were less by 621 gallons, those of champagne and other sparkling wines by 2,185 gallons, and those of wines of other sorts by 3,734 gallons, but brandy, whisky, and other spirits show an increase of 20,999 gallons chiefly due to larger imports of brandy which is used as a prophylactic against plague. Under perfumed spirits there was a trifling increase of 72 gallons.

47. The following statement shows the sales by foreign liquor licensees of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay for each of the last two years :—

Districts.	1896-97.					1897-98.				
	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Bombay	54,092	39,925	10,703	98,335	12,338	58,207	36,035	10,204	105,655	14,048
Ahmedabad	1,161	677	24	4,551	13	995	643	28	4,443	13
Kaira	56	15	...	253	...	37	15	...	257	...
Panch Mahála	230	53	...	315	...	57	28	...	225	...
Broach	98	230	12	1,519	6	156	210	9	1,444	2
Surat	637	576	80	3,812	5	706	656	54	4,433	3
Thána	1,156	578	32	5,455	9	1,430	710	28	6,311	10
Násik	2,739	256	4	2,455	2	3,583	242	6	1,408	92
Khándesh	3,745	409	...	2,754	201	2,992	606	...	2,646	144
Ahmednagar	668	371	130	4,462	17	754	301	117	4,304	20
Poona	19,954	3,008	335	14,454	77	26,797	2,887	276	12,130	72
Sholápur	1,775	258	5	2,932	20	2,086	205	13	2,763	20
Sátara	533	415	25	3,021	...	636	580	30	2,994	...
Belgaum	30,458	1,006	123	4,787	372	18,569	904	239	4,761	388
Dhárwár	2,313	837	46	5,473	...	933	387	191	4,563	...
Bijápur...	35	33	1	380	7	112	184	32	822	45
Kánara	78	383	...	618	25	41	409	...	661	25
Ratnágiri	41	115	...	813	4	41	123	...	704	4
Kolába	38	129	83	711	3	46	136	4	799	3
Total ...	119,807	48,974	11,603	157,100	13,099	118,178	45,321	11,231	161,263	14,890

STATISTICS AND EXPLANATORY REMARKS.

48. The quantities entered in the foregoing table are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of Section 16 of the Bombay Abkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *bonâ fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required, under clause (*a*), Section 12 of the Act, for the transport of foreign liquors I am unable to state how much of the liquor entered in the above table as sold by the wholesale licensees passed into consumption within the Presidency, or was exported to other provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona and other stations is bought by shop-keepers at other stations. Similarly some of the foreign liquor shop-keepers in Káthiáwár, Pálanpur, Mahi Kántha, the Nizám's territory, the Berárs, Central Provinces, &c., get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona firms to many Government officers and others at outstations.

Quantities of intoxicating drugs sold.

49. The quantities of bháng, gánja and other kinds of intoxicating drugs sold from the licensed shops in each district of the Presidency of Bombay, during the year under report, are entered in columns 20 to 22 of Imperial Form No. 4, appended.

Particulars of shops.

50. Particulars as to the number of shops licensed for the sale of the several kinds of liquors and intoxicating drugs and the average number of population served by each shop are given in Imperial Forms Nos. 3 and 5, appended.

Number of country liquor shops.

51. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was the same (2,523) as in the previous year. One shop was closed in Surat, two in Thána, one in Bijápur and one in Násik, while two additional shops were opened in each of the districts of Ahmednagar and Kánara and one in Khándesh.

52. In paragraphs 42 to 45 I have explained the fluctuations in the number of licenses granted for domestic consumption, and in the number of tree-foot booths and shops licensed for the retail sale of toddy. The number of toddy-hawking licenses issued in the Surat District was 10 against 14 in the previous year.

Licenses for the sale of imported liquors and country spirits excised at tariff rates.

53. The number of hotels, refreshment rooms and shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at tariff rates, during the year under report, was 397 against 392 in the previous year. In the Town and Island of Bombay, the number of hotel licenses was the same as in the previous year, but refreshment-room licenses and wholesale foreign liquor licenses increased by one and two respectively. The latter increase was of a temporary nature. The other increases or decreases are small and do not call for remark.

Shops licensed for the sale of intoxicating drugs.

54. The number of shops licensed for the sale of intoxicating drugs in the whole Presidency during the year under report, was 639 as compared with 641 in the previous year. Three shops were closed in the Town and Island of Bombay and one in Khándesh, while two additional shops were opened in the Ratnágiri District. The quantity of intoxicating drugs reported to have been sold at the shops, was 101,493 sérs against 123,166 sérs in the previous year, a decrease of 21,673 sérs.

Shops diminished wherever possible.

55. As directed in paragraph 13 of Government Resolution No. 5741, dated 13th July 1892, the number of shops is being gradually lessened, wherever diminution is possible, without risk of inciting the sale of illicit liquor or drugs, shops being everywhere limited to the number actually

STATISTICS AND EXPLANATORY REMARKS.

required. Wherever new shops were opened, care was taken to ascertain previously the wishes of the local residents.

Offences against Abkári Laws.

56. The subjoined table shows the number of offences against the ábkári laws in each district of the Presidency for the year under report as contrasted with those for the previous year. The cases falling under the principal heads, *viz.*, (*a*) illicit distillation of spirits and possession of implements for the same purpose, and (*b*) illicit importation and possession of liquor, are shown separately; all other cases are grouped under the head "Miscellaneous":—

Districts.	1896-97.					1897-98.				
	Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession of liquor.	Other miscellaneous offences.	Total.		Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession of liquor.	Other miscellaneous offences.	Total.	
				Cases detected.	Cases in which convictions were obtained.				Cases detected.	Cases in which convictions were obtained.
Bombay	...	35	9	44	39	...	20	6	26	25
Ahmedabad	10	24	5	39	36	5	60	8	73	64
Kaira	50	24	9	83	75	67	47	15	129	113
Panch Mahals ...	29	16	5	50	49	90	20	14	124	124
Broach	14	3	3	20	18	20	1	2	23	22
Surat	197	74	56	327	311	267	78	13	358	338
Thána	78	46	118	242	216	88	50	112	250	220
Násik	71	16	6	93	84	136	7	13	156	149
Khándesh	254	61	30	345	318	326	68	21	415	406
Ahmednagar	4	3	16	23	18	11	4	...	15	15
Poona	...	10	7	17	15	...	4	3	7	5
Sholápur	2	6	1	9	5	...	5	12	17	10
Sátára	...	4	1	5	4	...	2	2	4	2
Belgaum	21	22	7	50	43	4	35	3	42	29
Dhárwár	26	3	8	37	34	16	33	7	56	45
Bijápur	8	41	7	56	49	4	24	16	44	34
Kanara	...	16	17	33	28	...	15	47	62	50
Ratnágiri	5	5	90	100	81	9	12	86	107	91
Kolába	6	6	20	32	27	4	5	38	47	39
Total ...	775	415	415	1,605	1,450	1,047	490	418	1,955	1,781

Total number of cases detected and convictions obtained.

57. The total number of cases detected was 1,955 as against 1,605 in the previous year, an increase of 350; the percentage of convictions on the number of cases brought up being 91·1 compared with 90·3 in the previous year. The number of cases of illicit distillation and possession of implements for unauthorized manufacture increased by 272, those of illicit importation and possession of liquor by 75, and other miscellaneous offences against the ábkári laws by 3.

Cases of illicit distillation.

58. The number of detected cases of illicit distillation increased in Khándesh by 72, in Surat by 70, in Násik by 65, in the Panch Maháls by 61, in Kaira by 17, in Thána by 10, in Ahmednagar by 7, in Broach by 6 and in Ratnágiri by 4; while the districts of Belgaum, Dhárwár, Ahmedabad, Bijápur, Sholápur and Kolaba show a decrease of 17, 10, 5, 4, 2 and 2 respectively. The increase in the number of detected cases appears due to increased vigilance on the part of the ábkári establishment; but as regards Khándesh, Surat and Násik, I am making special inquiries. As regards the Panch Maháls, I await a special report called for from the Collector.

Cases of illicit importation and possession.

59. The total number of cases of illicit importation and possession increased by 75, the districts showing noticeable increases being Ahmedabad (36), Dhárwár (30), Kaira (23), and Belgaum 13. Bombay and Bijápur exhibit a decrease of 15 and 17 respectively.

Other miscellaneous offences.

60. The number of other miscellaneous offences was 418 against 415 in the previous year, an increase of 3. The most noticeable fluctuations were an increase of 30, 18 and 11 in Kánara, Kolába and Sholápur respectively, and a decrease of 43 and 16 in Surat and Ahmednagar respectively.

General Remarks.

61. The financial results of the year compare favourably with those of the previous year, and are due to the lapse of the Sinhast year and the diminution of famine. They would have proved more satisfactory but for plague, which adversely affected the revenues in some parts of the Presidency.

62. In conclusion, I desire to draw the attention of Government to the special interest shown by Mr. Cumine, Collector of Khándesh, and Mr. Drew, Collector of Belgaum, in ábkári work, and I take this opportunity of expressing my obligations to them. Mr. Morison, Collector of Bombay, has also rendered me much assistance, his subordinates Messrs. Sharman and Walker, Acting Assistant Collectors of Ábkári, and Mr. Clarke, Ábkári Inspector, having worked specially well.

I have the honour to be,
Sir,
Your most obedient Servant,
J. POLLEN,
Acting Commissioner of Customs, Salt, Opium and Abkári.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise Memorandum relating to Bombay Presidency Proper correct with reference to facts and figures for the revenue year 1897-98.

Para. 167.—The total excise receipts for the revenue year ending 31st July 1898 amounted to 99·80 lákhs, as shown below :—

Head.	Receipts in lákhs of rupees.	Percentage of total receipts.
Country spirits	69·71	69·85
Toddy	15·66	15·69
Duty on rum, &c., manufactured in India .	·04	·04
Duty on malt liquors manufactured in India	·39	·39
License fees on imported liquors, &c. ...	·97	·97
Opium and its preparations...	9·95	9·97
Hemp drugs	2·28	2·29
Fines, forfeitures, and miscellaneous ...	·8	·8
Total ...	99·8	100·00

Para. 171, sub-para. 1, lines 1 and 2.

In 1897-98 such supplemental payments amounted to Rs. 51,533, *viz.*, in Ahmedabad Rs. 11,651, in Kaira Rs. 16,978, in Satára Rs. 18,805, and Bijápur Rs. 4,099.

Para. 172, line 6.

but from 1st August 1897 the number has been reduced to 13.

Para. 174, lines 2, 3, 4 and 5.

They ranged in 1897-98 from 12 annas to Rs. 4 per gallon on spirit of 25° under proof (corresponding to Re. 1 and Rs. 5-5-4, respectively, per proof gallon) and from 6 annas to Rs. 2-2-0 per gallon on the 60° under proof spirit.

Para. 184.

line 2—amounted in 1897-98 to 23·18 lákhs.

„ 3—of this amount, 3·31 lákhs were, &c.

Para. 187, line 2.

from Rs. 2 to Rs. 3-8 per proof gallon on *Mhowra* spirit.

Para. 189.

There were no deficiency payments in 1897-98 to make up the "minimum guarantee" and the whole of the revenue obtained under this system was realized by still-head duties.

Sub-para. 1, line 1—in 1897-98.

„ *lines 4, 5—omit* on the expiry of current contracts.

Para. 190.

line 4—the system *has* (instead of *will have*) ceased.

„ *5—came* (for *comes*).

„ 8 In 1897-98—the revenue for Deesa Cantonment under the outstill system was ·07 lakh.

(*omit* In 1895-96 to end).

Para. 191, sub-para. 4, page 34.

lines 2, 3—in 1897-98 was 69·12 lakhs, of which 3·31 lakhs represent vend fees.

line 4—20,38,026 (for 20,96,948).

,, *5*—incidence of Rs. 3-6-3 per gallon proof, of which Rs. 3-3-2 were realized, &c.

Para. 198, lines 2 and 3.

in 1897-98 amounted to 15·66 lakhs, of which 9·92 lakhs were obtained from tree-tax.

Para. 199—lines 6 and 7.

in 1897-98 to Rs. 4,237.

Para. 200—*line 2.*

in 1897-98 was over 6,10,000 gallons.

Para. 201—lines 3 and 4.

180 *wholesale* licenses were issued in 1897-98 against only 106 ordinary *retail* licenses.

Para. 204—lines 2 and 3.

in 1897-98 in the Bombay Presidency outside of Sind was 10 annas per head, of which more than $\frac{5}{6}$ths is attributable to liquors.

J. POLLEN,

Acting Commissioner of Customs,
Salt, Opium and A'bkari.

APPENDIX A.

The various rates of Still-head duty and Tree-tax and maximum selling prices of Country

Names of Districts.	1896-97.												Still-head duty		
	Still-head duty per gallon.						Maximum selling price per gallon.								
	Mowra or molasses spirit.			Toddy spirit (exclusive of drawback allowance).			Mowra or molasses spirit.			Toddy spirit.			Mowra or molasses spirit.		
	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. p.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.
	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.
Bombay	3 0	...	...	2 1 6	1 1 10	...	...	...	...	...	...	...	3 0	...	...
Sálsette	2 10	1 5	...	1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...	2 10	1 5	...
Bassein	2 8	1 4	...	1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...	2 8	1 4	...
Máhim	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	2 0	1 0	...
Thána ... Dáhánu	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	2 0	1 0	...
Umbargaon	1 12	0 14	...	...	...	...	3 4	1 10	...	...	...	...	1 12	0 14	...
Kalyán	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...	2 10	1 5	...
Rest of the district and Jawhár State	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...	2 8	1 4	...
Panvel Táluka	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...	2 10	1 5	...
Kolába ... Alibág do.															
Rest of the district and Sudhágad Mahál ...	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...	2 8	1 4	...
Deesa Cantonment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Parántij Táluka, including Modása Mahál except the villages of Deroli, Amodra and Indran) and Rakhial village	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Ahmedabad. Ahmedabad City and Cantonment and 10 miles round	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...	2 10	1 6	...
Rest of the district	2 8	1 5	...	...	...	...							2 8	1 5	...
Mátar, Mehmadabad, A'nand, Nadiád and Borsad tálukas and the town of Dákor	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Thásra Táluka, (excluding the town of Dákor) and Kapadvanj Táluka and isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Kaira ... Ahmedabad District ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
State of Cambay	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
States of Umetha, Bhádarwa and Dodka Mewás	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Pándu Mewás	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Tálukas of Ghodasar and Haldarwás and the Bávisi village of Barmuwáda ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
The Bávisi village of Mahisa and the Khudal Táluka ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
Panch Mahals. Godra, Kálol and Hálol tálukas	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	1 0	0 7	...
Dohad and Jhálod tálukas ...	...	...	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Sánkheda Mewás	0 12	0 6	...	...	...	...	2 4	1 2	...	...	...	...	0 12	0 6	...
Broach ... Broach City and 10 miles round	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...	2 10	1 6	...
Rest of the district	2 8	1 5	...	...	...	...							2 8	1 5	...
Surat City	2 8	1 6	...	...	...	...	3 12	2 4	...	...	...	...	2 8	1 6	...
Chorási Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	2 8B	1 6B	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...	2 4C	1 2C	...
Olpád Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	2 8B	1 6B	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...	2 4C	1 2C	...
Jalálpore Táluka	2 0	1 0	...	...	...	...	3 4	1 14	...	...	...	...	2 0	1 0	...
Párdi do.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Surat ... Bulsár do. A. Western	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Bulsár do. A. Eastern	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Bárdoli do. A. Western	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Bárdoli do. A. Eastern	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Mándvi do. A. Western	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Mándvi do. A. Eastern	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Chikhli do. A. Western	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Chikhli do. A. Eastern	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Málegaon Táluka	2 6	1 3	...	...	...	...	3 14	2 3	...	...	...	...	2 6	1 3	...
Násik ... Tálukas of Báglán, Kalvan and Peint	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Rest of the district	2 12	1 6	...	...	...	...	4 2	2 5	...	...	...	...	2 12	1 6	...
Khándesh ... The Western Belt, comprising the Dángs, the Mewás Estates, Nawápur Petha, Akráni Pargana and the villages in the Taloda Táluka to the west of the town of Taloda	0 12	0 6	...	...	...	...	2 0	1 4	...	...	...	...	0 12	0 6	...
The Central Belt, comprising the tálukas of Pimpalner, Nandurbár Proper, Sháhada and the rest of the Taloda Táluka.	1 4	0 10	...	...	...	...	2 10	1 10	...	...	...	...	1 4	0 10	...
The Eastern Belt, comprising the rest of the district ...	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Ahmednagar	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Poona ... City, Cantonment and 10 miles round	4 0	2 2	...	...	...	...	5 4	2 15	...	...	...	...	4 0	2 2	...
Rest of the district	3 14	2 1	...	...	...	...							3 14	2 1	...
Sholápur ... City and 10 miles round	3 8	1 13	...	...	...	...	4 12	2 10	...	...	...	...	3 8	1 13	...
Rest of the district	3 6	1 12	...	...	...	...							3 6	1 12	...
Sátara	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Belgaum	3 14	2 1	...	...	...	...	5 4	2 15	...	...	...	...	3 14	2 1	...
Dhárwar	3 6	...	2 11 0	...	...	...	4 12	...	3 11	...	...	...	3 6	...	2 11 0
Bijápur	3 4	1 11	...	...	...	...	4 12	2 10	...	...	...	...	3 4	1 11	...
Kánara ... Above-Ghát táluka ...	3 4	...	2 9 0	...	...	...	4 12	...	3 11	...	...	...	3 4	...	2 9 0
Coast tálukas	1 8	...	1 3 0	0 8 4	...	0 6 8	3 0	...	2 4	3 0	...	2 4	1 8	...	1 3 0
Ratnágiri	1 8	0 12	...	0 8 4	0 4 2	...	3 0	1 8	...	3 0	1 8	...	1 8	0 12	...

A Western and eastern mean on the
B Applicable to the portion of the Táluka
C Do. do.
D Do. do.
E Do. do.
K Applicable to the 33 coast villages of
L Applicable to the Táluka exclusive of
P Applicable to the portion of the
R Do. do.

N The rates of free-tax applicable to are Rs. 9 (cocoanut and brab).

A.

Spirit and Toddy in force at the end of 1896-97 and 1897-98.

1897-98.									1896-97.				1897-98.			
per gallon.			Maximum selling price per gallon.						Tree-tax rates on		Maximum selling price per gallon of Toddy.		Tree-tax rates on		Maximum selling price per gallon of Toddy.	
Toddy spirit (exclusive of drawback allowance).			Mowra or molasses spirit.			Toddy spirit.			Cocoanut and brab.	Date and wild palm.	At booths.	At shops.	Cocoanut and brab.	Date and wild palm.	At booths.	At shops.
25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.								
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs.	As. p.	As. p.	Rs.	Rs.	As. p.	As. p.
2 1 6	1 1 10	...	...	...	...	...	...	...	12	6	4 6	...	12	6	4 6	...
1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...	12	6	3 0	4 0	12	6	3 0	4 0
1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...								
...	...	...	3 8	1 12	...	...	...	...	10	5			10	5		
...	...	...	3 8	1 12	...	...	...	...	7½	3	2 0	3 0	7½	3	2 0	3 0
...	...	...	3 4	1 10	...	...	...	...	5	2			5	2		
...	...	...	4 0	2 1	...	...	...	...	9	3	3 0	4 0	9	3	3 0	4 0
...	...	...	4 0	2 0	...	...	...	...								
...	...	...	4 0	2 1	...	...	...	...	12 N	6 N	3 0	4 0	12 N	6 N	3 0	4 0
...	...	...	4 0	2 0	...	...	...	...	9	3			9	3		
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	2 4	1 4	...	...	...	...	5	2	9 0	9 0	5	2	9 0	9 0
...	...	...	4 0	2 5	...	...	...	...								
...	...	...	3 12	2 4	...	...	...	...	½	½	...	...	½	½	...	...
...	...	...	2 4	1 8	...	...	...	...	1	½	...	6 0	1	½	...	6 0
...	...	...	3 12	2 4												
...	...	...	2 4	1 4												
...	...	...	3 12	2 4	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	2 4	1 8												
...	...	...	2 6	1 4												
...	...	...	2 4	1 4												
...	...	...	2 4	1 2												
...	...	...	4 0	2 5	...	...	...	...	5½	2½	4 0	4 0	5½	2½	4 0	4 0
...	...	...	3 12	2 4	...	...	...	...	7	4			7	4		
...	...	...	3 12B	2 4B	...	...	...	...	7	4	3 0	4 6	7	4	3 0	4 6
...	...	...	3 8C	2 0C	...	...	...	...	7 D	4 D			7 D	4 D		
...	...	...	3 12B	2 4B	...	...	...	...	5½E	2½E			5½E	2½E		
...	...	...	3 8C	2 0C	...	...	...	...	6½	3			6½	3		
...	...	...	3 4	1 14	...	...	...	...	5	2	3 0	4 0	5	2	3 0	4 0
...	...	...	3 0	1 10	...	...	...	...	6½K	3 K	3 0K	4 6K	6½K	3 K	3 0K	4 6K
...	...	...	3 8	2 0	...	...	...	...	4½L	1½L	3 0L	4 0L	4½L	1½L	3 0L	4 0L
...	...	...	3 0	1 10	...	...	...	...	1¼	1	3 0	4 0	1¼	1	3 0	4 0
...	...	...	3 8	2 0	...	...	...	...	1¼P	1P	3 0P	4 0P	1¼P	1 P	3 0P	4 0P
...	...	...	3 0	1 10	...	...	...	...	1 R	¼R	1 6R	2 0R	1 R	¼ R	1 6R	2 0R
...	...	...	3 8	2 0	...	...	...	...	8	1	3 0	4 0	3	1	3 0	4 0
...	...	...	3 0	1 10	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...								
...	...	...	3 0	1 10	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...								
...	...	...	3 0	1 10	...	...	...	...								
...	...	...	3 14	2 3	...	...	...	...	6	2	...	9 0	6	2	...	9 0
...	...	...	3 8	2 0												
...	...	...	4 2	2 5												
...	...	...	2 0	1 4	...	...	...	...	6	2	...	...	6	2	...	...
...	...	...	2 10	1 10	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 0	2 12	...	...	...	...								
...	...	...	5 4	2 15	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	4 12	2 10	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 0	2 12	...	...	...	...	6	2	...	9 0	6	2	...	9 0
...	...	...	5 4	2 15	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	...	3 11	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	2 10	...	...	...	...			...	6 0			...	6 0
...	...	...	4 12	...	3 11	...	...	...	8	3	6 0	6 0	8	3	6 0	6 0
0 8 4	...	0 6 8	3 0	...	2 4	3 0	...	2 4								
0 8 4	0 4 2	...	3 0	1 8	...	3 0	1 8	...	8	3	4 6	4 6	8	3	4 6	4 6

west and east of the line of demarcation.
within 5 miles' limit of the Surat City.
beyond 5 miles do. do.
within 10 miles do. do.
beyond do. do. do.
the táluka.
the 33 coast villages.
táluka south of the Tápti.
do. north of the Tápti.

Khárpát portion of the Alibág Táluka.
and Rs. 3 (date and wild palm).

J. POLLEN,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1897-98.

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit.				Country Spirit and Fermented Liquors.								Opium and its preparations including Poppy-heads.	
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Proceeds of out-still farms.	License fees for sale of Country Spirit.	Deficiency in Minimum Guaranteed Revenue for still-head duty.	Tree-tax.	Toddy-shop license fees.	Deficiency in Minimum Guaranteed Revenue for tree-tax.	Total.	Duty.	License fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	74,040	4,178	...	11	4,189	19,86,955	...	3,31,704	...	1,79,582	21,595	...	25,19,836	9,14,900	3,600
Ahmedabad	1,685	...	...	...	..	1,58,349	7,200	...	11,651	800	420	...	1,78,420	11,900	35
Kaira	215	...	...	...	...	33,022	...	...	16,978	503	2,650	...	52,153	...	2
Panch Mahâls	190	...	...	...	...	73,844	...	...	...	...	...	...	73,844	...	...
Broach	351	...	...	...	...	1,70,302	...	...	...	8,387	2,215	...	1,80,904	...	...
Surat	1,550	59	...	...	59	6,65,000	...	...	...	3,01,723	1,79,116	...	11,45,839	...	5
Thâna	3,265	...	...	...	...	9,04,000	...	...	...	97,365	20,258	...	10,21,623	...	1,755
Nâsik	1,473	...	...	...	...	1,82,929	...	...	...	1,686	120	16	1,84,751	...	...
Khândesh	835	...	...	...	..	4,93,000	...	...	...	...	...	...	4,93,000	...	...
Ahmednagar	765	...	...	...	...	82,501	...	...	...	2,030	5,125	...	89,656	...	...
Poona	4,667	...	38,643	106	38,749	5,45,000	...	...	...	12,280	15,152	...	5,72,432	...	...
Sâtâra	1,167	...	...	...	...	74,195	...	...	18,805	368	1,139	...	94,507	...	8,200
Sholâpur	1,445	...	...	...	...	1,15,001	...	...	...	24,532	19,206	...	1,58,739	...	...
Bijâpur	465	...	...	...	...	61,901	...	...	4,099	26,984	64,196	...	1,57,180	...	1,219
Belgaum	955	...	...	...	...	2,65,003	...	..	...	40,302	76,313	...	3,81,618	...	2,784
Dhârwâr	1,255	...	...	...	...	2,55,997	...	...	...	54,316	1,11,419	...	4,21,732	...	3,827
Kânara	415	...	...	...	...	94,281	...	...	...	56,184	18,702	5,900	1,75,067	...	640
Ratnâgiri	380	...	...	...	...	44,821	...	...	...	1,65,247	28,916	...	2,38,478	...	796
Kolâba	1,540	...	...	...	...	8,75,000	...	...	...	19,718	2,436	...	3,97,154	...	934
Total ...	97,258	4,237	38,643	117	42,997	65,80,601	7,200	3,31,704	51,533	9,92,007	5,67,922	5,916	85,36,933	9,26,800	23,797

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM—*continued.*

District.	Opium and its preparations including Poppy-heads—*continued.*			Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue i the year.
				Gánja, Bháng, &c.										
	Deficiency in Minimum Guaranteed Vend.	Gain on sale-proceeds of Opium.	Total.	Fees on permits.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.			
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	...	44,759	9,63,259	358	83,000	83,358	85	1,049	39,423	112	40,619	36,85,901	2,45,073	34,40,528
Ahmedabad	...	...	11,935	82	13,200	13,282	18	153	3	3,007	3,181	2,08,503	15,078	1,93,425
Kaira	...	...	2	39	6,025	6,064	...	302	4	1,800	2,106	60,540	19,226	1,17,995
Panch Mahâls	...	...	.....	52	424	476	...	...	371	1,800	2,171	76,681		
Broach	...	...	.....	37	6,725	6,762	...	4	...	1,800	1,804	1,89,821	6,023	1,83,798
Surat	...	...	5	61	11,225	11,286	166	...	1,252	1,200	2,618	11,61,357	18,863	11,42,494
Thâna	...	...	1,755	32	12,000	12,032	99	3	1,472	7	1,581	10,40,256	30,461	10,09,795
Nâsik	...	...	.....	77	13,500	13,577	...	490	28	1,200	1,718	2,01,519	11,150	1,90,369
Khândesh	...	...	.....	7	7,611	7,618	...	1,061	1,693	2,556	5,310	5,06,763	35,609	4,71,154
Ahmednagar	...	...	.....	354	2,715	3,069	...	35	50	4,800	4,885	98,375	4,880	93,495
Poona	...	...	.....	142	17,075	17,217	...	2	331	1,200	1,533	6,34,598	8,981	6,25,617
Sâtâra	...	...	8,200	563	3,989	4,552	...	...	9	7	16	1,08,142	6,587	1,01,555
Sholâpur	...	...	.....	81	5,290	5,371	...	51	255	4,044	4,350	1,69,905	7,055	1,62,850
Bijâpur	...	...	1,219	57	3,050	3,107	8	8	420	1	437	1,62,408	6,598	1,55,810
Belgaum	...	...	2,784	155	3,777	3,932	...	1	445	1	447	3,89,736	7,404	3,82,332
Dhârwâr	...	...	3,827	280	18,250	18,480	1	27	577	16	621	4,45,915	17,366	4,28,609
Kânara	...	...	640	71	5,400	5,471	31	2	1,302	...	1,335	1,82,928	14,814	1,68,114
Ratnâgiri	...	...	796	78	2,199	2,277	25	...	5,301	1	5,327	2,47,258	22,210	2,25,048
Kolâba	...	...	934	523	9,600	10,122	1	...	162	...	163	4,09,913	14,981	3,94,932
Total ...	...	44,759	9,95,356	2,998	2,25,055	2,28,053	384	3,188	53,098	23,562	80,232	99,80,819	4,92,299	94,88,520

J. POLLEN,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 2.

Excise Charges of 1897-98.

District.	Detail of Charges during the year.					Grand Total, Charges.	Remarks.
	Establishment.	Travelling Allowances.	Supplies and Services.	Contingencies.	Refunds.		
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay—							
Commissioner of Customs	.....	.....	.....	81 12 0	.....	81 12 0	
Collector of Land Revenue, Customs and Opium ...	42,831 6 0	4,346 10 10	10,182 4 6	2,419 7 10	*1,60,540 0 0	2,20,319 13 2	* Represents refunds of Opium pass-fee due to several Native States.
Collector of Salt Revenue	23,089 13 1	37 13 6	589 9 4	954 4 11	.....	24,671 8 10	
Ahmedabad	11,117 8 9	1,880 5 1	1,377 6 3	669 7 1	33 2 6	15,077 13 8	
Kaira	11,775 5 11	2,712 13 5	4,523 10 8	213 12 0	.....	19,225 10 0	
Panch Maháls	.....	.....	.....	.....	.....	.....	
Broach	4,694 5 2	954 15 2	281 0 0	92 8 7	.....	6,022 12 11	
Surat	14,350 0 11	2,376 7 0	1,594 5 6	542 9 5	.....	18,863 6 10	
Thána	21,575 6 5	7,324 11 3	1,060 0 0	500 15 0	.....	30,461 0 8	
Násik	8,065 10 6	2,139 3 6	797 0 0	148 2 0	.....	11,150 0 0	
Khándesh	23,136 5 7	9,297 4 1	2,531 5 2	644 4 10	.....	35,609 3 8	
Ahmednagar	2,846 2 3	1,837 13 0	31 8 0	164 5 6	.....	4,879 12 9	
Poona	6,452 5 8	1,758 11 10	472 3 0	297 13 0	.....	8,981 1 6	
Sátára	5,142 11 11	1,293 10 10	57 1 0	93 9 6	.....	6,587 1 3	
Sholápur	5,069 12 11	1,562 10 6	307 10 10	115 0 6	.....	7,055 2 9	
Bijápur	4,757 9 7	1,370 13 7	443 11 4	26 3 0	.....	6,598 5 6	
Belgaum	4,966 6 0	1,640 14 8	644 9 2	151 10 8	.....	7,403 8 6	
Dhárwár	8,466 10 3	2,125 1 6	322 9 4	152 0 0	6 239 7 0	17,305 12 1	
Kánara	10,942 2 6	2,695 12 11	634 15 4	541 7 11	.....	14,814 6 8	† Exclusive of the Opium and A'bkári compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality for loss of revenue.
Ratnágiri	15,496 13 2	2,138 9 6	3,048 1 3	1,526 15 5	.....	22,210 7 4	
Kolába	10,345 2 7	3,996 4 0	248 2 0	391 7 1	.....	14,980 15 8	
Total, Charges for the year ...	2,35,121 11 2	51,490 10 2	29,147 0 8	9,727 12 3	†1,66,812 9 6	4,92,299 11 9	

J. POLLEN,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs.																		Remarks.
			Country Spirit Distilleries.			Number of wholesale licenses for sale of					Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e.g.*, Hotels, Refreshment Rooms and Steamers.					Number of shops licensed to sell by retail.									
																		Country fermented liquor (toddy).					Opium and its preparations.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Central Distilleries, public or private. Mhowra and molasses spirits.	Central Distilleries, public or private. Toddy Spirit.	Out-stills.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy-shop licenses.	Total.	Raw Opium.	Madat and Chandul, and other preparations of Opium.	Total of columns 24 and 25.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, &c.).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Bombay	...	...	...	1	...	79	1	...	...	...	16	40	1	...	55	49	298	...	50	100	100	250	11	...	11	24	67	
Ahmedabad	...	...	1	...	...	5	...	...	...	...	1	...	1	...	...	7	68	...	...	1	9	10	157	...	157	11	38	
Kaira	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	34	2	...	...	2	...	142	...	142	1	11	
Panch Mahals	...	...	*1	...	...	...	...	...	...	...	...	...	2	...	...	2	60	...	...	...	...	...	37	...	37	...	5	
Broach	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	1	65	5	...	14	12	31	50	...	50	...	11	
Surat	...	...	1	...	...	3	...	...	...	...	...	...	1	...	...	7	297	8,824	10	26	252	9,112	24	...	24	14	24	
Thána	...	...	...	...	...	5	...	...	...	...	2	...	2	...	1	9	341	291	...	217	216	724	16	...	16	...	19	
Násik	...	...	1	...	...	1	...	...	...	...	...	...	3	1	4	6	103	...	...	...	8	8	41	...	41	...	44	
Khándesh	...	...	3	...	...	4	...	...	...	...	1	...	1	...	...	4	248	...	...	...	...	...	106	...	106	...	108	
Ahmednagar... ...	...	...	...	...	...	5	...	...	...	52	...	...	1	...	...	1	27	...	...	1	4	5	54	...	54	...	40	
Poona	1	...	1	...	...	25	...	...	...	...	10	...	3	1	24	3	74	3	...	5	39	47	51	...	51	57	45	
Sátára	...	...	1	...	...	12	...	...	...	...	3	1	1	3	...	2	57	4	...	...	...	4	38	...	38	...	34	
Sholápur	...	...	1	...	...	6	...	...	...	...	...	...	3	...	...	3	33	...	...	...	17	17	42	...	42	...	30	
Bijápur	...	...	1	...	...	4	...	...	...	...	...	...	1	...	...	...	72	...	...	8	91	99	16	...	16	...	34	
Belgaum	...	...	1	...	...	7	...	...	...	2	...	...	2	...	1	...	115	...	...	1	91	92	15	...	15	2	35	
Dhárwár	...	...	1	...	...	6	...	...	...	...	...	...	3	...	...	1	122	...	...	2	111	113	20	...	20	...	45	
Kánara	...	...	...	3	...	1	...	...	...	...	...	...	1	...	...	5	113	...	...	...	116	116	11	...	11	...	19	
Ratnágiri	...	...	...	11	...	7	...	...	...	...	...	...	...	...	...	...	183	...	...	...	131	131	8	...	8	...	15	
Kolába	...	...	18	...	...	7	...	...	...	...	3	...	2	...	...	4	178	11	...	36	88	135	13	...	13	1	15	
Total ...	1	...	31	15	...	180	1	...	...	54	36	41	29	5	85	106	2,523	9,140	60	411	1,285	10,896	852	...	852	110	639	

* Exclusive of the distillery at Wádia in the Sunkheda Mewás under the Rewa Kántha Agency.

J. POLLEN,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM No. 4.

IMPERIAL
Duty and

District	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued	
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U.P.	At strength of 60° U.P.
	Number of Imperial Gallons.	Average strength per Gallon.											
1	2		3	4	5	6	7	8	9	10	11	12	13
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		
Bombay	472	4·4° U.P.	6 0 0	142	6 0 0	7	0 2 0	16	8 0 0	...	...	145,460	64,523
Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	...	62,805	80
Kaira	...	...	...	...	...	...	...	...	...	...	...	16,450	2,100
Panch Mahals ...	...	...	...	...	...	...	...	...	...	...	...	15,278	152,835
Broach	...	...	...	...	...	...	...	...	...	...	...	64,389	2,589
Surat	7	15° U.P.	...	...	...	...	...	...	...	...	...	170,836	287,087
Thána	...	...	...	...	...	...	...	...	...	...	...	137,542	477,959
Násik	...	...	...	...	...	...	...	...	...	...	...	56,612	29,455
Khandesh	...	...	...	...	...	...	...	...	...	...	...	96,675	463,227
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	22,759	...
Poona	...	...	...	...	...	...	...	...	...	618,292	0 1 0	136,940	...
Sátára	...	...	...	...	...	...	...	...	...	...	...	20,468	...
Sholápur	...	...	...	...	...	...	...	...	...	...	...	33,293	...
Bijápur	...	...	...	...	...	...	...	...	...	...	...	19,047	...
Belgaum	...	...	...	...	...	...	...	...	...	...	...	68,388	...
Dhárwár	...	...	...	...	...	...	...	...	...	...	...	75,851	...
Kánara	...	...	...	...	...	...	...	...	...	...	...	42,367	...
Ratnágiri	...	...	...	...	...	...	...	...	...	...	...	38,938	92,319
Kolába	...	...	...	...	...	...	...	...	...	...	...	119,292	52,889
Total ...	472 7	4·4° U.P. 15° U.P.	...	142	...	7	...	16	...	618,292	...	1,343,390	1,625,063

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Sálsette and Bassein Tálukas of the

FORM No. 4.

Consumption.

From Central distilleries, public or private.				Opium and its preparations.			Other Drugs.			Remarks.
Imperial Gallons.		Rates of duty.		Issues in sers (1 ser=2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser=2 lbs. of 40 tolás each).			
At strength of	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which retail Vendors sell.	Bháng.	Gánja.	Other sorts.	
14.	15	16		17	18	19	20	21	22	23
			Rs. a. p.		Rs.	Rs.				
(20·4° U.P.) 475,561	513,450	25° U.P.	3 0 0	(b)	21	26	1,157	4,347	684	(b) Shows rate of duty on toddy spirit, exclusive of the drawback on account of tree-tax.
		25° U.P.	2 1 6	(b)						
		60° U.P.	1 1 10	(b) 6,759						
		25° U.P.	2 10 0	(c)						(c) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and
			2 8 0	(d)						(d) to the rest of the district excepting
	47,136		0 12 0	(e) 7,818	22	27	1,089	6,520	560	(e) the Parántij Táluka, including Modása Mahál, exclusive of the villages
		60° U.P.	1 6 0	(c)						of Deroli, Amodra and Indran.
			1 5 0	(d)						(f) Shows the rate of duty applicable to the whole district, excepting the Kapadvanj and Thásra Táluka, with the exception of the town of Dákor.
			0 6 0	(e)						(g) Do. do. to the tálukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.
		25° U.P.	2 4 0	(f)						(h) Shows rates of duty applicable to the eastern tálukas.
	13,177		1 0 0	(g)						(hh) Shows the rates applicable to the western tálukas.
		60° U.P.	1 4 0	(f) 3,974	22	27	161	1,264	10	(i) Shows rates of duty applicable to the city of Surat and those portions of the tálukas of Chorási and Olpád which are within five miles' limit of the Surat city.
			0 8 0	(g)						(j) Do. to the rest of the tálukas of Chorási and Olpád and to the western portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli.
		25° U.P.	1 0 0	(hh)						(k) Do. to the táluka of Jalálpur.
			0 12 0	(h)						(l) Do. to the eastern portion of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli and to the Párdi Táluka.
	72,592		0 7 0	(hh)						(m) Do. to the tálukas of Bassein, Bhiwndi, Váda, Murbád and Shahápur.
		60° U.P.	0 6 0	(h) 1,605	22	27	6,566	2,229	121	(mm) Do. to the tálukas of Sálsette and Kalyán.
			2 10 0	(e)						(n) Do. to the tálukas of Máhim and Dábánu.
		25° U.P.	2 8 0	(d)						(o) Do. to the Umbargaon Petha.
	49,328		1 6 0	(e)						(p) Do. the whole district excepting the tálukas of
		60° U.P.	1 5 0	(d) 3,384	22	27	540	2,016	221	(q) Báglan, Kalvan and Peint, and
			2 8 0	(i)						(pp) Málegaon Táluka.
		25° U.P.	2 4 0	(j)						(r) Do. the whole district except
			2 0 0	(k)						(s) the Navápur Petha, Akrani Pargana and the villages of the Táloda Táluka to the west of the town of Táloda and
			1 12 0	(l)						(aa) Pimpalner, Nandurbár proper, Shábáda and the rest of the Táloda Táluka.
	242,962		1 6 0	(i)						(t) Do. above-ghat tálukas of the Kánara district.
		60° U.P.	1 2 0	(j)						(u) Do. coast tálukas of Kánara district
			1 0 0	(k)						(bb) The whole district, except the tálukas of Alibág and Panvel, where the rates are Rs. 2-10-0 and Re. 1-5-0 for 25° U.P. and 60° U. P. respectively.
			0 13 0	(l) 1,527	22	27	988	1,672	84	* Applicable to Sálsette Táluka.
			2 10 0	(mm)						† Do. Bassein Táluka.
		25° U.P.	2 8 0	(m)						
			2 0 0	(n)						
			1 12 0	(o)						
			1 10 0	(b)*						
			1 8 0	(b)†						
	294,340		1 5 0	(mm) 393	21	26	58	856	...	
			1 4 0	(m)						
			1 0 0	(n)						
		60° U.P.	0 14 0	(c)						
			0 13 0	(b)*						
			0 12 0	(b)†						
			2 12 0	(p)						
		25° U.P.	2 0 0	(q)						
			2 6 0	(pp) 2,137	21	26	494	3,145	142	
	54,241		1 6 0	(p)						
		60° U.P.	1 0 0	(q)						
			1 3 0	(pp)						
			2 0 0	(r)						
		25° U.P.	1 4 0	(aa)						
			0 12 0	(s) 6,158	21	26	144	3,433	81	
	257,797		1 0 0	(r)						
		60° U.P.	0 10 0	(aa)						
			0 6 0	(s)						
	17,069	25° U.P.	3 10 0	3,655	21	26	...	4,688	99	
	102,705	25° U.P.	3 14 0	(d) 3,863	21	26	2,007	6,464	415	
			4 0 0	(e)						
	15,351	25° U.P.	3 10 0	1,220	21	26	...	9,175	...	
	24,970	25° U.P.	3 8 0	(c) 3,297	21	26	232	3,928	220	
			3 6 0	(d)						
	14,285	25° U.P.	3 4 0	177	21	26	...	3,394	...	
	51,291	25° U.P.	3 14 0	288	21	26	448	7,024	73	
	56,888	25° U.P.	3 6 0	475	21	26	...	15,122	34	
			3 4 0	(t)						
		25° U.P.	1 8 0	(u)						
			0 8 4	(b) 54	21	26	...	4,343	...	
(40° U.P.) 3,188	33,683		2 9 0	(t)						
		40° U.P.	1 3 0	(u)						
			0 6 8	(b)						
			1 8 0							
		25° U.P.	0 8 4	(b)						
	66,131		0 12 0	128	21	26	3,256	...	...	
		60° U.P.	0 4 2	(b)						
		25° U.P.	2 8 0							
	110,625	60° U.P.	1 4 0	(bb) 296	21	26	...	1,968	...	
(20·4° U.P.) 475,561 (40° U.P.) 3,188	2,038,026	...	...	47,298	...	...	17,161	81,588	2,744	

Thana District, in the coast tálukas of the Kánara District and in the whole of the Ratnágiri District.

J. POLLEN,

Acting Commissioner of Customs, Salt, Opium and Abkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

District.	Population.				Number of Persons per retail shop for sale of				Gross excise receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total Population, *see* column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 26 of Form 3.	Other drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From Opium and its preparations, column 19 of Form 1.	From drugs, other than Opium, column 22 of Form 1.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Bombay	543,276	155,247	123,241	821,764	2,758	3,287	74,706	12,265	31,623	11,722	1,014	41,871	
Ahmedabad	788,718	90,487	42,507	921,712	13,555	92,171	5,871	24,256	1,954	129	144	2,099	
Kaira	782,448	77,443	11,698	871,589	25,635	435,794	6,138	79,235	601	...	70	996	
Panch Mahals	281,750	18,651	13,016	313,417	5,224	.....	8,471	62,683	2,362	...	15		
Broach	245,422	71,263	24,805	341,490	5,254	11,016	6,830	31,045	5,308	...	198	5,382	
Surat	572,916	52,307	24,766	649,989	2,189	71	27,083	27,083	17,653	...	174	17,577	
Thána	727,201	36,682	55,697	819,580	2,403	1,132	51,224	43,136	12,505	21	147	12,321	
Násik	776,824	42,059	24,699	843,582	8,190	105,448	20,575	19,172	2,208	...	161	2,267	
Khándesh	1,270,475	112,200	111,096	1,493,771	6,023	.....	14,092	13,831	3,306	...	51	3,154	
Ahmednagar	818,585	47,071	23,099	888,755	32,917	177,751	16,458	22,219	1,017	...	35	1,052	
Poona	989,799	51,200	26,801	1,067,800	14,430	22,719	20,937	23,729	5,767	...	161	5,859	
Sátára	1,163,606	43,256	19,127	1,225,989	21,509	306,497	32,263	36,058	780	67	37	831	
Sholápur	686,945	53,971	9,773	750,689	22,748	44,158	17,874	25,023	2,134	...	72	2,169	
Bijápur	703,604	88,522	4,213	796,339	11,060	8,044	49,771	23,422	1,980	15	39	1,956	
Belgaum	873,051	80,484	59,726	1,013,261	8,811	11,014	67,551	28,950	3,776	27	39	3,773	
Dhárwár	903,739	131,000	16,575	1,051,314	8,617	9,301	52,566	23,363	4,023	36	176	4,077	
Kánara	402,644	26,460	17,247	446,351	3,016	3,848	40,577	23,492	3,931	14	123	3,766	
Ratnágiri	1,019,943	79,673	6,310	1,105,926	6,043	8,442	138,241	73,728	2,160	7	21	2,035	
Kolába	560,040	28,938	5,894	594,872	3,342	4,406	45,759	39,658	6,702	16	170	6,639	
Total ...	14,110,986	1,286,914	620,290	16,018,190	6,349	1,470	18,801	25,068	5,417	621	142	5,924	

J. POLLEN,
Acting Commissioner of Customs,
Salt, Opium and Ábkári.

Statement showing the amount of Minimum Revenue guaranteed for Country Spirit Farms for each of the districts in the Bombay Presidency during the year 1897-98. (Whenever there is more than one farm in a district, the guarantee for each farm is shown separately in column 1 of the statement.)

District.			Amount of minimum revenue guaranteed.	Remarks.
			Rs.	
Ahmedabad			1,70,000	
Kaira			50,000	
Sankheda Mewás			17,000	
Thána—				
Sálsette, Bassein and Mahím ...	Rs.	5,74,000		
Umbargaon, Dáhánu and Jawhár State	„	1,00,000		
Inland tálukás (Kalyán, Bhiwndi, Váda, Murbád and Sháhápur) ...	„	2,30,000		Three years' contract expired on 31st July 1898.
			9,04,000	
Kolába—				
Panvel and Karjat	Rs.	1,65,000		
Alibág, Pen, Roha, Mangaon and Mahád tálukás and Sudhágad Mahál .	„	2,10,000		
			3,75,000	
Khándesh			4,93,000	
Panch Mahál			40,000	Three years' contract expires on 31st July 1900.
Broach			1,70,000	
Surat			6,65,000	
Násik			1,75,000	
Ahmednagar			82,500	Three years' contract expires on 31st July 1899.
Poona			5,45,000	
Sholápur			1,15,000	
Sátára...			93,000	
Bijápur...			66,000	
Belgaum			2,65,000	
Dhárwár			2,50,000	
Kánara—				
Above Ghát tálukas of Haliyál, Sirsi, Siddápur and Yellápur ...	... Rs.	90,000	.....	
Below Ghat tálukas of Kárwár, Kumpta, Honore and Ankola ...	... „	20,500		Three years' contract expired on 31st December 1898.
			1,05,000	
Ratnágiri			88,000	

J. POLLEN,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

PROVINCE OF SIND.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 6348 of 1898.

Revenue Department.

Commissioner's Office,
Camp Sujáwal, 23rd December 1898.

Memorandum.

Introduction.

1. The Acting Commissioner in Sind has the honour to submit the annual report on the administration of the A'bkári Department of the Province of Sind for the revenue year 1897-98.

Principal sources.

2. The sources from which the ábkári revenue during the year 1897-98 was derived were the same as in the preceding year, *viz.* :—

(*a*) The manufacture and sale of intoxicating drugs other than opium;

(*b*) the sale of foreign imported liquor and of Sháhjahánpur rum;

(*c*) the manufacture and sale of ordinary country liquor;

(*d*) miscellaneous, such as sale-proceeds of confiscated articles, &c. The amount realized from these was small.

Intoxicating drugs other than opium and foreign and other liquors.

3. The revenue from intoxicating drugs other than opium and from imported foreign spirits is realized from the sale of farms and from license fees. The mode of supplying country liquor from the Kotri Distillery, supplemented by imports from the Uran Distillery, continued to be in force during the year. The revenue from country liquor is raised on the still-head duty and license fee system. The duty on that manufactured at Kotri is levied on passes issued in Sind, while that on Uran liquor is paid at the distilleries and the passes are issued by the Supervisors in charge. Appendix C, attached, shows the still-head duty realized.

Restriction on the sale of foreign imported spirits.

4. The restriction on the sale of foreign imported liquors below 15° U. P. continued to be in force, except in the case of bottled spirit of superior quality, which is too expensive to enter into competition with country liquor.

Special description of country spirit excised at tariff rates.

5. Sháhjahánpur rum is the only spirit of Indian manufacture excised at tariff rates and allowed to be imported for consumption in Karáchi. It is treated for administrative purposes as foreign Indian spirit and is sold under licenses for the sale of foreign spirits, but the duty levied thereon is an item of excise revenue.

Country liquor.

6. The country liquor consumed in this province is partly obtained from the public distillery at Kotri and partly from the Uran Distillery. Besides retail and wholesale dealers who obtain their supplies from the Kotri Distillery, other persons holding special permits are permitted to procure their supplies from it direct. Uran liquor is not consumed at all in the Thar and Párkar District, and excepting small quantities imported into the districts of Hyderabad, Shikárpur and Upper Sind Frontier is confined to the town of Karáchi. It is noticeable that of late it has found greater favour with the Sindhis, as its present consumption is larger than that of former years.

Toddy.

7. Karáchi is the only district in the Province in which toddy is drawn and sold to any extent. Only a few privately owned date trees are tapped for this purpose. The toddy is drunk in a fermented condition chiefly by immigrants from the south and by Surtis, and as a rule does not find much favour in Sind. The number of date trees tapped is very limited, as the owners prefer to keep them for fruit. The revenue from this source is derived by farming the right to tap the trees and sell the produce, the farmer making his own arrangements with the owner. The farm was sold for Rs. 1,200 as against Rs. 1,125 in the previous year.

During the year under report the number of shops authorized to sell toddy remained the same, *viz.*, 9, 8 in Karáchi and 1 in the town of Kotri. The quantity of toddy sold at the average price of one anna and three pies per quart bottle was 5,749 gallons in Karáchi. Toddy is not allowed to be sold in Karáchi before sunrise or after sunset. The toddy farmer is restricted from selling country liquor, and no person enjoys the privilege of extracting toddy and using it for domestic purposes.

Constitution and strength of the A'bkári Establishment.

8. In the Thar and Párkar and Upper Sind Frontier Districts the A'bkári Act continues to be worked by the ordinary Revenue Establishment aided by the Police, and the Salt and Opium Establishments. In the latter district the shops at Jacobabad are examined every month by the A'bkári Inspector, Sukkur. The A'bkári Establishment, in which no change has taken place, is as follows in the other districts :—

1 Distillery Inspector, Kotri ...	Working under the orders of the Collector of Hyderabad.	
2 Assistant Distillery Inspectors ...		
3 Clerks		
1 Náik		
2 Peons		
1 Sweeper		
1 A'bkári Inspector, Hyderabad ...		
1 A'bkári Inspector, Karáchi ...	Do.	do. Collector of Karáchi.
1 A'bkári Inspector, Sukkur ...	Do.	do. Collector of Shikárpur.

Broad results—Financial receipts.

9. The subjoined statement shows the total ábkári revenue in each district and for the whole Province of Sind for the year under report as contrasted with that of the previous year and the average realisations of the past five years. The figures estimated in the Budget for the current year are also shown.

Heads of Revenue.	District.	Annual average realisations of five years ending 1895-96.	Realisations in 1896-97.	Realisations in 1897-98.	Estimated for 1898-99.
		Rs.	Rs.	Rs.	Rs.
Intoxicating drugs	Karáchi	52,060	62,315	*66,006	80,000
	Hyderabad	35,791	40,010	46,500	47,100
	Shikárpur	77,925	94,000	90,100	80,500
	Thar and Párkar	6,390	14 600	18.025	19,700
	Upper Sind Frontier	10,864	15,000	15,500	15,500
	Total ...	1,83,030	2,25,925	2,36,131	2,42,800
Foreign liquor	Karáchi	11,254	12,049	12,198	12,500
	Hyderabad	2,029	2,258	2,260	2,510
	Shikárpur	2,625	2,905	1,709	1,700
	Thar and Párkar	50	51	52	50
	Upper Sind Frontier	200	200	200	200
	Total ...	16,158	17,463	16,419	16,960
Country spirit	Karáchi	2,62,063	2,75 541	2,79,006	2,80,000
	Hyderabad	2,48,133	3,22,795	3,02,833	3,12,000
	Shikárpur	1,40,339	1,60,641	1,69,605	1,75,000
	Thar and Párkar	18,270	29,698	33,646	34,000
	Upper Sind Frontier	24,335	31,395	†31,809	32,000
	Total ...	6,93,140	8,20,070	8,16,899	8,33,000
Toddy	Karáchi	919	1,125	1,200	900
	Total of spirit and toddy ...	6,94,059	8,21,195	8,18,099	8,33,900
Miscellaneous	Karáchi	27	53	116	100
	Hyderabad	76	49	30	30
	Shikárpur	53	6	30	20
	Thar and Párkar	.....	.....	1	.....
	Upper Sind Frontier	42	36	526	49
	Total ...	198	144	703	190

* The farm was sold for Rs. 80,200, but the actual realisation within the year amounted to Rs. 66,006.

† Includes Rs. 12 on account of license fee for 1898-99 credited in July 1898.

Heads of Revenue.	District.	Annual average realisations of five years ending 1895-96.	Realisations in		Estimated for 1898-99.
			1896-97.	1897-98.	
		Rs.	Rs.	Rs.	Rs.
Total revenue from all sources.	Karáchi	3,76,323	3,51,083	3,58,526	3,73,500
	Hyderabad	2,86,029	3,65,112	3,51,623	3,61,640
	Shikárpur	2,20,942	2,57,552	2,61,444	2,57,220
	Thar and Párkar	24,710	44,349	51,724	53,750
	Upper Sind Frontier	35,441	46,631	48,035	47,740
	Grand Total ...	8,93,445	10,64,727	10,71,352	10,93,850
				10,64,727	
	Net Increase ...	.....	.....	6,625	.....

The net increase of Rs. 6,625 is mainly due to the gradual cessation of the plague in the Province. Although under the new system the revenue from country liquor has in general risen steadily, there has been a large decrease, during the year, of Rs. 19,962 under the head of country spirit in the Hyderabad District representing duty as well as license fees on 4,528 gallons. This is attributed to (1) bad seasons and slackness of trade at the commencement of the year; (2) the increase in the price of molasses, ingredients, &c. The falling off in the number of marriages and the decrease in the population due to the persons who fled to Hyderabad from Karáchi owing to plague last year, having returned to their homes, also accounts for some of the decrease.

The average realisations of the five years ending 1895-96 do not include revenue on account of tracts of the Hyderabad District transferred to Thar and Parkar from 1st August 1894. Taking each district separately, the revenue in Karáchi from 'Intoxicating Drugs' was more than in the preceding year and also more than the average. Owing to the prevalence of plague both in Karachi and Kotri, however, the farmers applied for remission of the balance outstanding against them amounting to Rs. 14,194, but the matter was not disposed of during the year. The increased revenue under the head of "Intoxicating Drugs" in every district except Shikárpur is the direct result of keener competition among the bidders at the auction. In the Hyderabad District the farm realized Rs. 6,490 more than in the previous year. The falling off in the revenue in the Shikárpur District is attributed to the high bid obtained last year owing to the very keen competition resulting, in a measure, from private animosities of bidders at the last year's sales, when the record bid of Rs. 94,000 was reached. The rise in the revenue from 'Country Liquor' in the Karáchi District is attributed to the fact that the exodus from Karáchi on account of plague was not so large as in the preceding year, but the return of those who fled from Karachi during the previous year appears to be the real cause. The increase under the same head in the Upper Sind Frontier District is attributed to increased consumption of liquor during the Sind Horse Show held at Jacobabad and the visit of His Excellency the Governor of Bombay and of the Amir of Khairpur. The other heads of revenue are mostly of a fluctuating nature and do not call for any special notice.

The realisations on country liquor and toddy in the last five years as compared with the revenue of 1886-87, the concluding year of the old system, have been as follows:—

	Rs.
1886-87	... 3,89,955
1893-94	... 6,76,101
1894-95	... 7,79,904
1895-96	... 8,44,510
1896-97	... 8,21,195
1897-98	... 8,18,099

Expenditure.

10. Subjoined is a table of the expenditure in the past two years in connection with Abkári, the total of 1897-98 showing a decrease of Rs. 514-5-0 as compared with the preceding year:—

District.	Establishment, including Contingencies, &c., 1896-97.	Establishment, including Contingencies, &c., 1897-98.	Remarks.
	Rs. a. p.	Rs. a. p.	
Karáchi	3,222 3 8	3,500 6 10	
Hyderabad	9,919 2 8	9,559 9 0	
Shikárpur	2,267 6 0	2,293 4 6	
Thar and Párkar ...	.....	.....	
Upper Sind Frontier	648 10 0	189 13 0	
Total ...	16,057 6 4	15,543 1 4	
	15,543 1 4		
Net decrease ...	514 5 0		

The total realisations of the two years minus the expenditure are contrasted below :—

	Rs.	Rs.	Rs.
1896-97	... 10,64,727	—16,057	= 10,48,670
1897-98	... 10,71,352	—15,543	= 10,55,809

Incidence of taxation.

11. The incidence of abkári revenue in the Province of Sind to population is illustrated in the subjoined table :—

District.	Population according to the Census of 1891.	Realisations.			Incidence per Head.					
		Average of five years ending 1895-96.	1896-97.	1897-98.	During five years ending 1895-96.		1896-97.		1897-98.	
		Rs.	Rs.	Rs.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Karáchi	571,951	3,26,323	3,51,083	3,58,526	0	9 2	0	9 9	0	10 0
Hyderabad	876,535	2,81,367	3,65,112	3,51,623	0	5 2	0	6 8	0	6 5
Shikárpur	908,426	2,20,942	2,57,552	2,61,444	0	3 11	0	4 6	0	4 7
Thar and Párkar	340,314	24,710	44,349	51,724	0	1 3	0	2 1	0	2 5
Upper Sind Frontier ...	174,548	35,441	46,631	48,035	0	3 3	0	4 2	0	4 5
Total ...	2,871,774	8,88,783	10,64,727	10,71,352	0	4 11	0	5 11	0	6 0

The incidence varied slightly and was, as usual, highest in the Karáchi District.

Number of shops in relation to the area and population.

12. The following table shows the number of shops licensed in each district :—

		Karáchi District.			Hyderabad District.			Shikárpur District.		
		1895-96.	1896-97.	1897-98.	1895-96.	1896-97.	1897-98.	1895-96.	1896-97.	1897-98.
Area in square miles		14,304·79	14,296·77	14,296·77	8,272	8,277	8,280	8,148	8,158	8,175
Population		571,951	571,951	571,951	876,535	876,535	876,535	908,426	908,426	908,426
Drugs	Number of shops ...	142	140	113	129	129	129	237	231	232
	Square miles to a shop.	101	102	126	64	64	64	34	35	35
	Population to a shop ...	4,028	4,085	5,061	6,795	6,795	6,795	3,833	3,933	3,916
Foreign liquor ..	Number of shops ...	41	40	80	9	8	8	11	11	9
	Square miles to a shop.	349	357	178	919	1,035	1,035	741	742	908
	Population to a shop ...	13,950	14,299	7,149	97,393	109,567	109,567	82,584	82,584	100,936
Country spirits .	Number of shops ...	86	82	88	93	94	97	86	94	94
	Square miles to a shop .	179	174	162	89	88	85	95	87	87
	Population to a shop ...	7,149	6,975	6,499	9,425	9,325	9,036	10,563	9,664	9,664
Toddy	Number of shops ...	9	9	9	...	...	...	...	...	...
	Square miles to a shop.	1,589	1,589	1,588	...	...	...	...	...	...
	Population to a shop ...	63,550	63,550	63,550	...	...	...	...	...	...
Total	Number of shops ...	272	271	290	231	231	234	334	336	335
	Square miles to a shop.	53	53	49	36	36	35	24	24	24
	Population to a shop ...	2,103	2,111	1,972	3,794	3,794	3,746	2,720	2,704	2,715

		Thar and Párkar.			Upper Sind Frontier.			Total.		
		1895-96.	1896-97.	1897-98.	1895-96.	1896-97.	1897-98.	1895-96.	1896-97.	1897-98.
Area in square miles		13,435	13,435	13,435	2,606·21	2,606·37	2,606·84	46,766	46,773·14	46,793·61
Population		340,314	340,314	340,314	174,548	174,548	174,548	2,871,774	2,871,774	2,871,774
Drugs	Number of shops ...	38	37	37	46	45	45	592	582	556
	Square miles to a shop.	354	363	363	57	58	58	79	80	84
	Population to a shop ...	8,956	9,198	9,198	3,795	3,879	3,879	4,851	4,934	5,165
Foreign liquor...	Number of shops ...	1	1	1	1	1	1	63	61	99
	Square miles to a shop.	13,435	13,435	13,435	2,606	2,606	2,606·84	742	767	473
	Population to a shop ...	340,314	340,314	340,314	174,548	174,548	174,548	45,584	47,078	29,007
Country spirits .	Number of shops ...	16	16	17	20	19	18	295	305	314
	Square miles to a shop.	840	840	790	130	137	145	159	153	149
	Population to a shop ...	21,270	21,270	20,018	8,727	9,187	9,697	9,735	9,415	9,146
Toddy	Number of shops ...	...	...	...	...	...	...	9	9	9
	Square miles to a shop.	...	...	...	...	...	...	5,196	5,197	5,199
	Population to a shop ...	...	...	...	...	...	...	319,086	319,086	319,086
Total	Number of shops ...	55	54	55	67	65	64	959	957	978
	Square miles to a shop.	244	249	244	39	40	41	49	49	48
	Population to a shop ...	6,188	6,302	6,188	2,605	2,685	2,727	2,995	3,001	2,937

Consumption of intoxicating drugs.

13. The details of the consumption of intoxicating drugs during the year under report as compared with the preceding year are given below :—

District.	Bháng.		Charas.		Gánja.		Majun.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Karáchi	429 27 0	477 24 0	32 39 0	35 13 0	37 17 0	39 21 0	0 2 0	0 5 0
Hyderabod	913 5 0	881 26 0	32 11 0	24 0 0	24 30 0	25 8 0	.....	.....
Shikárpur...	1,752 17 45	2,315 8 8¾	39 23 35	44 10 46½	0 1 50½	0 21 58	0 0 77	0 1 16
Thar and Párkar	261 11 53¼	76 10 79	12 17 30	20 2 6	18 23 18	8 18 51	.....	.....
Upper Sind Frontier	241 34 32½	247 0 38¾	9 27 55½	7 35 12½	.....	.....	.....	.....
Total ...	3,790 15 50¾	3,997 29 46½	126 38 40½	131 20 64½	80 31 68½	73 29 29	0 2 77	0 6 16

Bháng is produced locally ; gánja is chiefly imported from Panvel in the Kolába District, and charas is imported from Amritsar in the Punjáb and from Afghanistan. Majun is a local preparation from bháng and its sale is chiefly confined to the town of Karáchi. The consumption of drugs which the exodus from Karáchi on account of the plague had materially diminished, re-attained its normal standard and increases are seen under every head of revenue. This satisfactory state of things must be attributed to the fact that the plague had not such a disquieting effect in Karáchi as in the preceding year. The decrease in the quantity of bháng consumed in the Thar and Párkar District is ascribed by the Deputy Commissioner to the purchase and storage by every drinker of bháng of 40 tolas of the drug which the retiring farmer sold off at a cheap rate at the close of the previous year, whereas in the year of report the retiring farmer made an arrangement with the incoming farmer and sold to him his balance of bháng, and no cheap sale consequently took place. The increase in the quantity of charas consumed in the same district has resulted from the low rates at which it was offered for sale by the farmer who had a large stock of it ; on the other hand the decrease in the consumption of gánja is due to the fact that the farmer did not sell it at the low rate at which it had been offered by his predecessor in the Desert tálukas. The fluctuations in the consumption of bháng in the Hyderabad and Upper Sind Frontier Districts and in that of other intoxicating drugs in all the districts are trifling and call for no comment.

14. The imports of foreign spirits into Karáchi during the past two years as reported by the Collector of Customs, Karáchi, are compared in the following statement :—

Description.	Rate of duty per gallon.	Number of Gallons imported.					
		1896-97.			1897-98.		
		From Foreign Ports.	From Coast Ports	Total.	From Foreign Ports.	From Coast Ports.	Total.
		Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Liquor—							
Ale, Beer and Porter	1 anna ..	353,178	8,074	361,252	311,168	61,329	372,497
Spirit—							
Brandy, Gin, Whisky, &c. ...	Rs. 6 and 8 per gallon.	90,566	2,988	93,554	129,727	3,356	133,083
Wine and Spirits—							
Champagne, Claret, Port, Sherry and other sorts	Rs. 6, 2½ and 1 per gallon.	34,051	1,474	35,525	35,871	2,267	38,138
Total ...		477,795	12,536	490,331	476,766	66,952	543,718

The above figures include imports for the Punjáb and other parts of India, and as such furnish no indication as to the actual consumption in Sind.

Consumption of foreign imported liquors.

15. The details of the sales at shops licensed to sell European liquor in the several districts during the last two years are given in the following table :—

District.		Fermented Liquors.	Spirits.							Wines.				Liqueurs.	Total.
		Ale, Beer and Porter.	Brandy.	Whisky.	Gin.	Old Tom.	Indian Rum.	Imported Rum.	Spirits of Wine.	Port.	Sherry.	Claret.	Other Wines including Champagne.		
		Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts	Doz. qts.	Doz. qts	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.
Karáchi ...	1896-97 ...	32,657 1½	7,500 2	8,587 6	344 9	227 3½	12 11	166 7	11 6	1,200 3½	410 5	844 4	900 10½	131 2	52,994 11
	1897-98 ...	36,484 6	6,494 9	8,456 8	461 0	294 5	28 1	298 5	201 9	1,349 0	325 2	806 6½	628 8	271 4½	58,100 4
Hyderabad ...	1896-97 ...	2,713 6	1,744 7½	871 6½	32 10⅜	48 8½	5 2½	26 11½	0 4	121 7½	19 3½	47 6½	41 10⅜	33 3	5,702 2½
	1897-98 ...	*2,870 4	1,687 4½	936 4½	23 4½	47 1½	9 6½	29 8	0 11	131 10½	24 9½	57 5½	63 5½	38 9½	5,921 1½
Shikárpur ...	1896-97 ...	926 0	1,099 4	988 11	46 4	47 5	54 6	11 5	5 0	74 2	23 11	45 8	83 1	66 8	3,482 5
	1897-98 ...	806 0	958 0	1,000 0	54 0	36 0	43 0	5 0	1 0	65 0	16 0	24 0	78 0	63 0	3,154 0
Thar and Párkar.	1896-97 ...	4 10	44 6	25 9	...	...	...	0 2	...	1 0	...	..	...	...	76 3
	1897-98 ...	4 1	31 7	81 4½	...	...	...	0 9	...	...	...	...	...	...	67 9½
Upper Sind Frontier.	1896-97 ...	25 8½	81 4	35 6	5 2	3 10	...	4 10	...	6 5	0 5	0 4	2 2	2 6	168 2½
	1897-98 ...	24 5½	60 7½	50 8	2 8	2 11	...	3 5	...	4 0	...	...	2 8	5 6	156 11
Total ...	1896-97 ...	36,327 1	10,469 11⅞	10,519 2⅝	429 1⅜	322 2⅜	72 7½	209 11½	16 10	1,403 5⅜	454 0½	937 10½	1,028 0½	233 7	62,424 0
	1897-98 ...	40,189 4½	11,232 4	10,475 0⅜	541 0½	380 5½	85 7⅜	337 3	203 8	1,549 10½	365 11½	888 0	772 9½	378 8	67,400 1⅜

* This does not include 9 casks of beer and porter sold to military regiments. There were no such sales in 1896-97.

In the Hyderabad District the sales of foreign liquor as ascertained from the accounts of the licensed shops were 218 dozens $10\frac{5}{8}$ quarts in excess of the sales in the previous year. The decreased consumption of European liquor in the Thar and Párkar District is due to the fact that the people who had left Hyderabad to escape the plague and settled temporarily in the Nára Valley, returned to their homes during the year. The variations in the other districts are not so marked as to call for any special comment.

Consumption of country liquor.

16. Details of the consumption of country liquor manufactured locally and imported from Uran during the last five years are shown below, the figures for 1886-87 being entered for the purpose of comparing the present consumption with that of the last year of the farming system :—

Year.	Karáchi.	Hyderabad.	Shikárpur.	Thar and Párkar.	Upper Sind Frontier.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1886-87	36,927	37,208	46,144	2,454	11,763	134,496
1893-94	68,044	57,863	35,487	3,432	5,934	170,760
1894-95	76,351	55,118	29,485	4,663	5,413	171,030
1895-96	79,310	62,855	31,244	5,626	5,972	185,007
1896-97	68,569	64,852	31,912	5,786	6,436	177,555
1897-98	68,664	60,324	33,655	6,509	6,531	175,683

The falling off of 4,528 gallons in comparison with the previous year in the Hyderabad District has already been accounted for under the heading "Broad Financial Results." The reasons already given for the differences in the ábkári receipts in the Upper Sind Frontier District hold good for the differences in consumption. The consumption of liquor in the Shikárpur District has risen by 1,743 gallons representing Rs. 8,788. The Collector considers that the results cannot be regarded as satisfactory considering the exceptional circumstances of the past year in which the district was visited by plague and the town of Sukkur was deserted for four months. The Collector also submits the following statement showing the distribution of consumption in his district :—

	1896-97.	1897-98.
	Gals.	Gals.
Kotri (weak)	2,077	2,140
Uran (weak)	145	32
Kotri (strong)	29,670	31,438
Uran (strong)	20	45

These results, the Collector considers, show that the decrease in duty on Kotri weak liquor has nearly driven Uran liquor from the market; he also remarks that a combination appears to exist at Kotri among the distillers as to prices which the retail dealers are beginning to object to, and that they threaten to obtain their supplies from the Punjáb. Steps have accordingly been taken by him to remedy this, and to prevent the crippling of the stills at Kotri and the self-wrought ruin of the distillers.

17. Details of foreign liquor licenses granted during the year 1897-98 are contrasted with those of the preceding year in Appendix A. Although there was an increase of 7 in the number of licenses, the license fees realized fell off by Rs. 1,018-9-1. The decrease occurs in the Shikárpur District, where certain wholesale shops were closed owing to the plague in Sukkur and a billiard-room license was taken up for a short period only instead of for the whole year. Holders of import licenses in the Karáchi District are allowed to sell only such liquor as they import, in packages in which it is originally imported, and in quantities not less than 2 gallons or 1 dozen reputed quart bottles at a time. But holders of retail licenses are not restricted as to the quantity sold at a time. Wholesale dealers can only sell in fully corked quart bottles or pint bottles or in full jars or casks of a capacity of not less than 1 gallon each.

18. Details of wholesale and retail country liquor licenses are contrasted with those of the preceding year in Appendix B. The total number of licenses increased by 13 and the license fees by Rs. 1,697-2-8.

Distillery operations.

19. Appendix C shows the quantity of liquor manufactured at the Kotri Distillery, as also that imported from Uran during 1896-97 and 1897-98. The slight increase in the consumption of the Kotri and Uran strong liquor requires in the Karáchi District no special remark. A favourable mowra flower crop lowered the prices of Uran weak liquor by 2½ annas per gallon and the rise in the wholesale prices of Kotri weak liquor by one anna owing to the increase in the price of molasses chiefly, resulted in the increased consumption of 4,589 gallons of the former and a decrease of 4,582 gallons of the latter during the year under report. But in the consumption of strong liquor of both Kotri and Uran no marked variations occur. Six special permits for possession and private consumption of country liquor were granted to respectable persons, and only one retailer of foreign liquor continued to sell country liquor.

The following figures show the sales in gallons in the last two years of the weak and strong liquor of both kinds :—

		1896-97.	1897-98.
		Gals.	Gals.
Kotri Liquor ...	Weak	10,512	5,501
	Strong	127,803	126,913
Uran Liquor ...	Weak	36,986	41,100
	Strong	2,093	2,170

There were 8 pot and 12 worm stills during the year. The pot stills are used merely for the redistillation, for private individuals, of highly spiced liquor dis-

tilled first through worm stills. The average strength of liquor manufactured was almost identical with that of 1896-97, being 6° U.P. for strong and 36·3°U.P. for weak liquor. The approximate cost of manufacturing liquor during the year was as follows:—

		Weak.	Strong.
		Rs. a. p.	Rs. a. p.
Plain liquor per gallon	Worm still	1 4 0	1 8 0
	Pot still (used for redistillation only.)		
Flavoured liquor per gallon	Worm still	1 6 0	1 9 9
	Pot still (used for redistillation only).		

The rise in the cost of manufacture of both kinds of liquor was due to the high prices of molasses, which rose from 10 pies to 1 anna 2 pies per lb. in the year. This influenced also the prices of distillers, which were as under:—

Plain spirit per gallon:

	Weak.	Strong.
Worm still—	Rs. a. p.	Rs. a. p.
(1897-98)	1 4 4	1 9 9
(1896-97)	1 1 9	1 5 5

Flavoured spirit per gallon:

	Weak.	Strong.
Worm still—		
(1897-98)	1 6 4	1 11 6
(1899-97)	1 3 6	1 7 0

The maximum retail prices exclusive of the still-head duty were as follows:—

	Weak	Strong.
	Rs. a. p.	Rs. a. p.
Plain spirit per gallon ...	... 1 14 0	2 0 0
Flavoured spirit per gallon ...	... 2 4 0	2 8 0

Offences against Abkári Laws.

20. The following statement shows the number of offences against the ábkári laws disposed of during the year under report as contrasted with those of the preceding year:—

District.	1896-97.										1897-98.									
	Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Rewards paid to informers.		Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Rewards paid to informers.	
							Rs. a. p.		Rs. a. p.								Rs. a. p.		Rs. a. p.	
Karáchi	11	12	12	11	11	1	359 0 0	..	36 0 0		4	4	4	3	2	1	50 0 0	..	20 0 0	
Hyderabad	17	20	20	20	19	1	550 0 0	..	265 0 0		12	13	13	9	8	1	150 0 0	1	57 8 0	
Shikárpur	31	35	35	26	26	..	509 0 0	..	190 0 0		44	57	57	45	41	4	1,076 0 0	1*	249 0 0	
Thar and Párkar ..	8	8	8	8	5	3	143 0 0	..	38 0 0		3	3	3	3	2	1	25 0 0	..	....	
Upper Sind Frontier.	34	34	34	31	28	3	615 0 0	..	453 0 0		22	24	24	20	19	1	255 0 0	..	†156 0 0	
Total ..	101	109	109	96	89	8	2,176 0 0	..	982 0 0		85	101	101	80	72	8	1,556 0 0	2	482 8 0	

* The conviction in this case was confirmed, but the fine reduced from Rs. 300 to Rs. 110.

† Includes Rs. 3, which has yet to be paid.

There has been a fall in the number of cases reported; it occurs in every district except Shikárpur. In the Shikárpur District the number of cases rose from 31 to 44. The reason given is that the bháng farm having changed hands at the auction-sales, prices were reduced to such an extent that bháng was sold at half price. This induced consumers to purchase and lay by more than the autho-

rized quantity, and those who were detected were prosecuted. 50 per cent. of the cases reported were of this kind. Bordered as the district is by Native States, cases of smuggling must also occur in spite of the greatest vigilance. But the Collector considers that the loss to the revenue from this cause is probably very trifling. The details of the 85 cases may be classed as follows :—

Breaches of ábkári license	2
Illicit importation and transport of country liquor ...	15
Illegal importation, possession, sale, manufacture, or transport of intoxicating drugs	68
	85

There were no cases of illicit sale of foreign liquor.

Local option.

21. Beyond any legitimate assistance that may be required by the license-holders to protect the revenue, no attempt is made to stimulate the sale either of liquor or of intoxicating drugs, and the habit of obtaining local opinion in the matter of opening new shops has been kept up. The existing system of ábkári administration in Sind is working satisfactorily, and nothing of importance has occurred to show the desirability of effecting any change.

R. GILES,
Acting Commissioner in Sind.

To

The CHIEF SECRETARY to GOVERNMENT,
Revenue Department,
Bombay.

APPENDIX

Foreign Liquor

District and Locality.	1896-97.														
	Importers' Licenses.			Wholesale Licenses.			Retail Licenses.			Hotel, Refreshment-room and Billiard-room Licenses.			Total, Licenses of all kinds.		No. of Shops, excluding temporary Stalls, at the end of the year.
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Fees realized.	
	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs. a. p.	Rs.	Rs. a. p.	
Karáchi District.															
Karáchi Town and Cantonment.	500	2	1,000	400	2	800	700	4	2,800	700	2	1,401 0 0	60	11,294 0 0	34
	50	5	250	300	6	1,800	500	2	1,001	600	1	602 0 0			
	25	2	50	275	1	278				500	1	501 0 0			
				200	1	200				100	4	403 0 0			
				175	1	175				7	1	7 0 0			
										2	1	2 0 0			
										1	24	24 0 0			
Tatta (Jungshahi) ...	...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0	1
Kotri	...	...	...	...	...	...	500	1	501	50	3	152 0 0	4	653 0 0	4
Dadu	...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0	1
Total ...	...	9	1,300	...	11	3,253	...	7	4,302	...	39	3,194 0 0	66	12,049 0 0	40
Hyderabad District.															
Hyderabad Town ...	...	...	...	500	1	2,005	...	...	...	250	1	227 5 0	8	2,232 5 0	8
				300	3										
				200	3										
Total ...	...	...	...	...	7	2,005	...	...	...	...	1	227 5 0	8	2,232 5 0	8
Shikárpur District.															
Shikárpur	...	...	...	200	2	402	...	...	...	...	...	...	2	402 0 0	2
Sukkur	...	...	...	400	3	1,206	...	...	...	400	1	403 0 0	21	2,251 0 0	7
				500	1	501				75	1	76 0 0			
										50	1	51 0 0			
										1	14	14 0 0			
Ruk (Naushahro) ...	...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0	1
Lárkhána	...	...	...	200	1	201	...	...	...	...	...	...	1	201 0 0	1
Total ...	...	...	...	...	7	2,310	...	...	...	...	18	595 0 0	25	2,905 0 0	11
Thar and Párkar District.															
Umarkot	...	...	...	50	1	51	...	...	...	...	..	...	1	51 0 0	1
Total ...	...	...	...	...	1	51	...	...	...	...	...	...	1	51 0 0	1
Upper Sind Frontier District.															
Jacobabad	...	...	...	200	1	200	...	...	...	...	...	...	1	200 0 0	1
Total ...	...	...	...	...	1	200	...	...	...	...	...	...	1	200 0 0	1
GRAND TOTAL ...	...	9	1,300	...	27	7,819	...	7	4,302	...	58	4,016 5 0	101	17,437 5 0	61

A.

Licenses.

1897-98.

Importers' Licenses.			Wholesale Licenses.			Retail Licenses.			Hotel, Refreshment-room and Billiard-room Licenses.			Total, Licenses of all kinds.			No. of Shops, excluding temporary Stalls, at the end of the year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Fees realized.			
Rs.		Rs. a.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs. a. p.		Rs. a. p.			
500	2	1,000 0	400	2	800	700	4	2,800	100	7	625 0 0					(a) These are temporary licenses : 2 for 9 months. 2 ,, 6 ,,
50	9	412 8	300	7	2,101	500	2	1,000	700	2	1,400 0 0					
			200	1	200				600	1	600 0 0					
									500	1	501 0 0					
									8	1	8 0 0	75	11,494 8 0		38	
									6	1	6 0 0					
									(a) 3	2	6 0 0					
									2	2	4 0 0					
									1	31	31 0 0					
...	...	...	...	...	...	...	...	...	50	1	50 0 0	1	50 0 0		1	
...	...	...	...	...	...	500	1	500	50	2	100 0 0	3	600 0 0		2	
...	...	...	...	...	...	...	...	...	50	1	53 0 0	1	53 0 0		1	
...	11	1,412 8	...	10	3,101	...	7	4,300	...	52	3,384 0 0	80	12,197 8 0		42	
...	...	...	500	1	2,008	...	...	...	250	1	252 0 0	8	2,260 0 0		8	
			300	3												
			200	3												
...	...	...	...	7	2,008	...	...	...	...	1	252 0 0	8	2,260 0 0		8	
...	...	...	200	2	402	...	...	...	...	...	.....	2	402 0 0		2	(b) On account of billiard-room license issued for a short period from 1st to 13th August at Rs. 400 per annum owing to the question of the non-issue of this license being settled a little after 31st July 1897.
...	...	...	400	1	402	...	...	...	400	1	(b)14 3 11	14	1,054 3 11		5	
			500	1	501				75	1	77 0 0					
									50	1	51 0 0					
									1	9	(c) 9 0 0					
...	...	...	...	...	...	...	...	...	50	1	52 0 0	1	52 0 0		1	
...	...	...	200	1	201	...	...	...	...	...	.....	1	201 0 0		1	
...	...	...	...	5	1,506	...	...	...	...	13	203 3 11	18	1,709 3 11		9	(c) Temporary stalls for one night.
...	...	...	50	1	52	...	...	...	...	...	.....	1	52 0 0		1	
...	...	...	...	1	52	...	..	...	...	...	.....	1	52 0 0		1	
...	...	...	200	1	200	...	...	...	...	...	.....	1	200 0 0		1	
...	...	...	...	1	200	...	...	...	...	...	.....	1	200 0 0		1	
...	11	1,412 8	...	24	6,867	...	7	4,300	...	66	3,839 3 11	108	16,418 11 11		61	

By order,

J. P. VAUGHAN,

Acting Assistant Commissioner in Sind.

APPENDIX

Country Liquor

District and Locality.	1896-97.												No. of shops excluding temporary stalls at the end of the year.
	Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.			
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.		
			Rs. a. p.	Rs.					Rs. a. p.		Rs. a. p.		
Karáchi District.													
Karáchi City and Cantonment ...	...	6	8 0 0 (Agent's fees).	150 200 250 300 350 400 500	1 6 4 5 5 1 4	8,038 0 0	...	...	...	32	8,046 0 0		32
Rest of the District ...	...	...	...	6 10 11½ 12½ 37½ 25 50 70 75 80 100 200	1 3 1 1 1 11 18 1 3 4 2 4	2,951 4 0	...	...	...	50	2,951 4 0		50
Total ...	...	6	8 0 0	...	76	10,989 4 0	...	...	...	82	10,997 4 0		82
Hyderabad District.													
Hyderabad City and Cantonment ...	...	1	1 0 0 (Agent's fees).	250 200	14 6	4,757 0 0	...	...	...	21	4,758 0 0		21
Rest of the District ...	...	2	3 0 0 (Agent's fees).	200 150 100 50 25 12	4 12 10 12 20 13	4,965 0 0	...	...	...	73	4,968 0 0		73
Total ...	...	3	4 0 0	...	91	9,722 0 0	...	...	...	94	9,726 0 0		94
Shikárpur District.													
Shikárpur Town ...	...	...	...	250 225 175 150 125 100 75 50	1 1 1 1 2 1 1 1	1,281 0 0	...	...	...	9	1,281 0 0		9
Sukkur Town ...	...	3	6 0 0 (Agent's fees).	225 175 150 125 100 75 25	1 2 1 3 4 3 1	1,763 0 0	...	...	...	18	1,769 0 0		18
Rohri	...	...	...	75 50	1 1	127 0 0	...	...	...	2	127 0 0		2
Rest of the District ...	...	5	1 0 0 (Agent's fees).	250 225 150 125 90 70 60 50 40 30 25 20 12 10 9 5	4 1 1 1 2 2 2 5 6 7 1 12 1 14 1 1	3,123 0 0	...	...	...	66	3,124 0 0		65
Total ...	...	8	7 0 0	...	87	6,294 0 0	...	..	...	95	6,301 0 0		94

B.

Licenses.

1897-98.

Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		No. of shops, excluding temporary stalls at the end of the year.	Remarks.
Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	No.	Amount.		
		Rs. a. p.	Rs. a.		Rs. a. p.			Rs. a. p.		Rs. a. p.		
			150 0	1								
			200 0	6								
			250 0	4								
...	6	8 0 0 (Agent's fee).	300 0	6	8,365 0 0	...	...	...	33	8,373 0 0	33	
			350 0	5								
			400 0	1								
			500 0	4			4	90 0 0				
			6 0	1								
			10 0	4								
			11 4	1								
			12 8	1								
			25 0	10								
...	...	...	50 0	20	3,010 6 8	...	...	...	55	3,100 0 0	51	
			70 0	1								
			75 0	3								
			80 0	4								
			100 0	2								
			200 0	4								
...	6	8 0 0	...	78	11,375 6 8	...	4	90 0 0	88	11,473 6 8	84	
			250 0	17								
...	1	1 0 0 (Agent's fee).	200 0	3	4,900 0 0	...	...	...	21	4,901 0 0	21	
			200 0	5		60	1					
			175 0	1		50	1	125 0 0	79	5,686 0 0	76	
			150 0	10		15	1					
			125 0	5								
			100 0	5								
			90 0	1								
...	2	1 0 0 (Agent's fee).	75 0	3	5,560 0 0	...	...	...	...	.....	...	
			50 0	13								
			45 0	2								
			35 0	4								
			30 0	1								
			25 0	9								
			15 0	6								
			12 0	9								
...	3	2 0 0	...	94	10,460 0 0	...	3	125 0 0	100	10,587 0 0	97	
			250 0	1								
			225 0	1								
			175 0	1								
			150 0	1								
...	...	...	125 0	2	1,283 0 0	5	(d)1	5 0 0	10	1,288 0 0	9	(a) Agent's fee.
			100 0	1								(b) Includes one license issued for broken period, 8 months on full fee, *i.e.*, from December 1897 to 31st July 1898.
			75 0	1								(c) One license issued for broken period, 10 months, *i.e.*, from 1st October 1897 to 31st July 1898, on full fee.
			50 0	1								(d) Issued for fair at Sind Canal, Town Shikárpur.
			225 0	1								
			175 0	2								(e) Issued for fair at Chetichand at Akil, Táluka Lárkhána.
			150 0	1								
—	3	(a) 5 0 0	125 0	3	1,814 0 0	...	...	...	18	1,819 0 0	18	
			100 0	4								
			75 0	4								
			75 0	1	127 0 0	...	...	...	2	127 0 0	2	
...	...	...	50 0	1		2	(e)1	2 0 0	...	.....	...	
			250 0	4								
			225 0	1								
			150 0	1								
			125 0	1								
			90 0	2								
			70 0	2								
			60 0	2								
...	3	(a) 3 0 0	50 0	6	3,237 0 0	...	...	...	66	3,242 0 0	65	
			40 0	7								
			30 0	6								
			25 0	(b) 2								
			20 0	(c) 4								
			15 0	1								
			12 0	2								
			10 0	11								
...	6	(a) 8 0 0	...	88	6,461 0 0	...	2	7 0 0	96	6,476 0 0	94	

APPENDIX

1896-97.

District and Locality.	Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		Number of shops excluding temporary stalls at the end of the year.
	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	No.	Amount.	
			Rs. a. p.	Rs.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.	
Thar and Párkar District.												
Thar and Párkar ...	...	...	...	175 150 100 75 65 50 30 25 12½ 12 6	2 1 2 2 1 2 1 2 1 1 1	1,148 8 0	30	1	30 0 0	17	1,178 8 0	16
Total ...	...	...	...	...	16	1,148 8 0	...	1	30 0 0	17	1,178 8 0	16
Upper Sind Frontier District.												
Jacobabad	...	1	...	150 125 100 75 50	1 2 1 3 1	781 0 0	...	...	...	9	781 0 0	9
Rest of the District...	...	1	1 0 0 (Agent's Fee)	25 20 12 6	1 1 5 2	125 0 0	...	...	...	10	126 0 0	10
Total ...	...	2	1 0 0	...	17	906 0 0	...	...	...	19	907 0 0	19
GRAND TOTAL ...	...	19	20 0 0	...	287	29,059 12 0	...	1	30 0 0	307	29,109 12 0	305

B—*continued.*

1897-98.

Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		Number of shops excluding temporary stalls at the end of the year.	Remarks.
Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	No.	Amount.		
		Rs. a. p.			Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.		
...	...	...	200 135 100 75 65 50 35 30 25 12½ 6	3 2 1 2 1 1 1 1 2 1 2	1,393 8 0	30	1	30 0 0	18	1,404 8 0	17	
...	...	...	...	17	1,393 8 0	...	1	30 0 0	18	1,423 8 0	17	
...	1	1 0 0	150 125 100 75 50 *50	1 2 1 2 1 1	†725 0 0	...	...	...	9	726 0 0	9	* One license was issued only for a portion of year and the fee realised therefrom being Rs. 17 only. † Includes Rs. 8 as agent's fee.
...	1	1 0 0	25 20 12 6	1 1 5 1	‡120 0 0	...	...	...	9	121 0 0	9	‡ Includes Rs. 9 as agent's fee. Excludes Rs. 12 on account of license fee for the year 1898-99 credited in July 1898.
...	2	2 0 0	...	16	845 0 0	...	...	...	18	847 0 0	18	
...	17	20 0 0	...	293	30,534 14 8	...	10	252 0 0	320	30,806 14 8	310	

By order,

J. P. VAUGHAN,

Acting Assistant Commissioner in Sind.

APPENDIX C.

Consumption of Country Liquor.

District.	1896-97.										1897-98.	
	Country Liquor issued from the Kotri Distillery.				Mowra Liquor imported from the Uran Distillery.				Total.		Country Liquor issued from the Kotri Distillery.	
	Between 35° and 40° U. P. (Weak).		Between 4° and 8° U. P. (Strong).		Between 25° and 28° U. P. (Weak).		Between 12° U. P. and London Proof (Strong).				Between 35° and 40° U. P. (Weak).	
	Quantity.	Duty at the rate of Rs. 2-12-0 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Quantity.	Duty at the rate of Rs. 3 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Liquor.	Duty realisations.	Quantity.	Duty at the rate of Rs. 2-10-0 per gallon.
	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts. drs.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts. drs.	Rs. a. p.	Gals. pts.	Rs. a. p.
Karáchi	6,168 0	16,191 0 0	29,010 0	1,45,050 0 0	31,421 5 0	94,264 14 0	1,807 5	9,038 2 6	68,407 2 0 (*a*) 162 0 0	2,64,544 0 0 (*b*) 1,313 0 0	1,586 0	4,163 4 0
Hyderabad ...	1,386 0	3,638 4 0	57,821 0	2,89,105 0 0	5,414 0 5	16,242 5 0	231 2	1,156 4 0	64,852 2 5	3,10,141 13 0	1,162 0	3,050 4 0
Shikárpur...	2,077 0	5,453 6 0	29,670 0	1,48,350 0 0	145 1 0	435 6 0	20 2	101 4 0	31,912 3 0	1 54,340 0 0	2,140 0	5,617 8 0
Thar and Párkar .	173 0	454 2 0	5,613 0	28,065 0 0	...	...	...	...	5,786 0 0	28,519 2 0	136 0	357 0 0
Upper Sind Frontier	708 0	1,858 8 0	5,689 0	28,445 0 0	5 0 0	15 0 0	34 0	170 0 0	6,436 0 0	30,488 8 0	477 0	1,252 2 0
Total ..	10,512 0	27,595 4 0	1,27,803 0	6,39,015 0 0	36,985 6 5	1,10,957 9 0	2,093 1	10,465 10 0	1,77,555 7 5	7,89,376 7 0	5,501 0	14,440 2 0

District.	1897-98—*continued.*						Contrast.			
	Country Liquor issued from the Kotri Distillery—*continued.*		Mowra Liquor imported from the Uran Distillery.				Total.		Increase.		Decrease.	
	Between 4° and 8° U. P. (Strong).		Between 25° and 28° U. P. (Weak).		Between 12° U. P. and London Proof (Strong).							
	Quantity.	Duty at the rate of Rs. 5 per gallon.	Quantity.	Duty at the rate of Rs. 3 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Liquor.	Duty realisations.	Liquor.	Duty realised.	Liquor.	Duty realised.
	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts. drs.	Rs. a. p.
Karáchi	29,137 0	1,45,685 0 0	36,010 6	1,08,032 4 0	1,930 4	9,652 8 0	68,664 2 (*a*) 170 0	2,67,533 0 0 (*b*) 1,324 0 0	257 0 (*a*) 8 0	2,989 0 0	...	(*b*) 19 0 0
Hyderabad	54,198 0	2,70,990 0 0	4,769 3	14,308 2 6	194 2	971 4 0	60,323 5	2,89,319 10 0	...	...	4,528 5 5	20,822 3 0
Shikárpur... ...	31,488 0	1,57,190 0 0	32 0	96 0 0	45 0	225 0 0	33,655 0	1,63,128 8 0	1,742 5	8,788 8 0	...	...
Thar and Párkar...	6,373 0	31,865 0 0	...	...	...	...	6,509 6	32,222 0 0	723 0	3,702 14 0	...	...
Upper Sind Frontier	5,767 0	28,835 0 0	267 6	803 4 0	...	...	6,531 6	30,950 6 0	95 6	461 14 0	...	...
Total ...	1,26,913 0	6,34,565 0 0	41,099 7	1,23,299 10 0	2,169 6	10,848 12 0	1,75,853 5	7,84,477 8 0	2,826 3	15,942 4 0	4,528 5 5 2,826 3 0	20,841 3 0 15,942 4 0
										Net Decrease ...	1,702 2 5	4,898 15 0

(*a*) Shahjahanpur rum.
(*b*) Still-head duty on Shahjahanpur rum.

By Order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. J.

Excise Revenue and Net Revenue of 1897-98.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM																	
DISTRICT.	IMPORTED LIQUORS.		SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRIT.			COUNTRY SPIRITS AND FERMENTED LIQUORS.								OPIUM AND ITS PREPARATIONS, INCLUDING POPPY HEADS.				
	License Fees.	Duty on Spirits.	Duty on Malt Liquors.	License Fees.	Total.	Still-head Duty.	Proceeds of Out-still Farms.	License Fees for sale of Country Spirits.	Deficiency in Minimum Guaranteed Revenue for still-head duty.	Tree-tax.	Toddy-shop License Fees.	Deficiency in Minimum Guaranteed Revenue for Tree-tax.	Total.	Duty.	License Fees.	Deficiency in Minimum Guaranteed Vend.	Gain on sale-proceeds of Opium.	Total.
	Rs. a. p.	Rs.			Rs.	Rs. a. p.		Rs. a. p.			Rs.		Rs. a. p.	Rs. a. p.				Rs. a. p.
Karáchi	12,197 8 0	1,324	...	...	1,324	2,67,533 0 0	...	11,473 6 8	...	...	1,200	...	2,80,206 6 8	50,689 0 0	...	...	...	50,689 0 0
Hyderabad ...	2,260 0 0	...	...	...	...	2,39,320 0 0	...	10,587 0 0	...	...	...	...	2,99,907 0 0	80,999 0 0	...	...	...	80,999 0 0
Shikárpur ...	1,709 3 11	...	...	...	...	1,63,128 8 0	...	6,476 0 0	...	...	...	...	1,69,604 8 0	43,504 9 1	...	...	...	43,504 9 1
Thar and Párkar, ...	52 0 0	...	...	...	...	32,222 0 0	...	1,423 8 0	...	...	...	...	33,645 8 0	70,897 7 7	...	...	...	70,897 7 7
Upper Sind Frontier ...	200 0 0	...	...	...	...	30,950 6 0	...	859 0 0	...	...	...	...	31,809 6 0	5,908 1 7	...	...	...	5,908 1 7
Total ...	16,418 11 11	1,324	...	...	1,324	7,83,153 14 0	...	30,818 14 8	...	...	1,200	...	8,15,172 12 8	2,51,998 2 3	...	...	...	2,51,998 2 3

1	20	21	22	23	24	25	26	27	28	29	30	31
	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM—*continued*.											
DISTRICT.	DRUGS OTHER THAN OPIUM.			FINES, FORFEITURES AND MISCELLANEOUS.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	REMARKS.
	Gánja, Bhang, &c.											
	Fees on Permits.	License Fees.	Total.	Fines and Forfeitures under Abkári Act.	Fines and Forfeitures under Opium Act.	Other items, Abkári Revenue.	Other items, Excise Opium Revenue.	Total.				
		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi	...	80,200	80,200	116 5 2	1 9 2	.....	3,476 4 0	3,594 2 4	4,28,211 1 0	7,955 12 10	4,20,255 4 2	(a) Duty on Shahjhanpur spirit includes Rs. 4 of 1896-97 recovered in 1897-98.
Hyderabad ...	...	46,500	46,500	.....	1 0 0	2,956 0 0	3,665 0 0	6,622 0 0	4,36,288 0 0	12,761 11 8	4,23,526 4 4	
Shikárpur ...	...	90,100	90,100	29 9 4	0 6 2	0 2 9	1,869 12 0	1,899 14 3	3,06,818 3 3	4,055 14 5	3,02,762 4 10	
Thar and Parkar	...	18,025	18,025	.....	...	1 5 0	3,168 0 0	3,169 5 0	1,25,789 4 7	3,033 15 7	1,22,750 5 0	
Upper Sind Frontier ...	...	15,500	15,500	†3 0 9	0 4 9	552 12 8	552 0 0	1,078 2 2	54,495 9 9	627 2 9	53,868 7 0	†Besides this, Magisterial fines to the extent of Rs. 255 were inflicted and Rs. 225 recovered.
Total ...	...	2,50,325	2,50,325	148 15 3	3 4 1	3,480 4 5	12,731 0 0	16,363 7 9	13,51,602 2 7	28,439 9 3	13,23,162 9 4	

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

B 1373—5 S

IMPERIAL FORM No. 2.

Excise Charges of 1897-98.

1	2	3	4	5	6	7	8
	Details of Charges during the year.						
District.	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.	Grand Total Charges.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi ... ... A'bkári ...	3,498 6 10	.....	.....	2 0 0	.....	3,500 6 10	
Opium	2,076 8 0	637 8 0	.....	1,741 6 0	.....	4,455 6 0	
	5,574 14 10	637 8 0	.....	1,743 6 0	.....	7,955 12 10	
Hyderabad ... ... A'bkári ...	9,194 1 0	199 13 0	97 8 0	67 3 0	1 0 0	9,559 9 0	
Opium	2,380 0 8	668 14 2	26 1 0	127 2 10	.....	3,202 2 8	
	11,574 1 8	868 11 2	123 9 0	194 5 10	1 0 0	12,761 11 8	
Shikárpur ... ... A'bkári ...	2,105 4 6	173 0 6	.....	14 15 6	.....	2,293 4 6	
Opium	1,136 0 0	360 0 0	.....	266 9 11	.....	1,762 9 11	
	3,241 4 6	533 0 6	.....	281 9 5	.....	4,055 14 5	
Thar and Párkar ... ... A'bkári ...	.....	.....	.....	0 8 0	.....	0 8 0	
Opium	2,113 14 4	604 6 4	244 0 0	69 15 0	6 3 11	3,038 7 7	
	2,113 14 4	604 6 4	244 0 0	70 7 0	6 3 11	3,038 15 7	
Upper Sind Frontier ... ... A'bkári ...	.....	.....	153 0 0	36 13 0	.....	189 13 0	
Opium	320 3 1	110 10 8	.....	6 8 0	.....	437 5 9	
	320 3 1	110 10 8	153 0 0	43 5 0	.....	627 2 9	
Total, Charges for the year ...	22,824 6 5	2,754 4 8	520 9 0	2,333 1 3	7 3 11	28,439 9 3	

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Manufactures of Liquor—Number of					Vend of Liquor and Drugs.																						
						Number of Wholesale Licenses for sale of					Number of Special Licenses for Retail Sale of Liquors, otherwise than in Ordinary Retail Shops, *e.g.*, Hotels, Refreshment-rooms and Steamers.					Numbers of Shops licensed to sell by Retail.											
			Country Spirit Distilleries.															Country Fermented Liquor (Toddy).					Opium and its Preparations.					
District.	Breweries.	Distilleries for the manufacture of Spirit paying Duty at higher rates than ordinary Country Spirits.	Central Distilleries, public or private.		Out-stills.	European liquors imported or manufactured in India.	Country Spirit.	Country fermented liquor (Toddy).	Opium and its Preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment-rooms and Stalls.	Railway Refreshment-rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European Liquors imported or manufactured in India.	Country Spirit.	Domestic Consumption Licenses.	Hawking Licenses.	Tree-foot Booth Licenses.	Toddy-shop Licenses.	Total.	Raw Opium.	Madat and Chandul, and other Preparations of Opium.	Total of Columns 24 and 25.	For medical purposes (Druggists' permits and the like).	Drugs other than Opium (Bháng, Gánja, &c.).	Remarks.
			Mhowra and Molasses Spirit.	Toddy Spirit.																								
Karáchi	...	...	...	...	...	*21	...	...	...	...	7	5	3	...	37	7	†82	...	...	...	9	9	76	...	76	...	113	*11 Importers; 10 wholesale. †Permanent 78; Temporary 4.
Hyderabad	1	...	1 (No. of Stills, 20)	...	...	7	3	...	...	...	...	1	...	...	...	...	94	...	...	...	...	...	93	...	93	1	129	
Shikárpur	...	...	...	...	...	5	6	...	...	...	...	2	2	...	9	...	90	...	...	...	...	...	62	...	62	5	232	
Thar and Párkar	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	18	...	...	...	...	...	54	...	54	...	37	
Upper Sind Frontier ...	...	...	...	...	...	1	2	...	...	...	...	...	...	..	...	...	16	...	...	...	...	...	11	...	11	...	45	
Total ...	1	...	1	...	...	35	11	...	...	...	7	8	5	...	46	7	300	...	...	...	9	9	296	...	296	6	556	

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
	Spirits manufactured in India paying duty at higher rates than ordinary country spirits.										Country Spirits issued from Central Distilleries, public or private.					Opium and its preparations.			Other Drugs.			
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.				Rates of duty.		Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Issues at average strength of ( ) degrees, Imperial Gallon.	Rate of Duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	Uran Liquor. At Strength of 25° to 28° U. P.	Uran Liquor. At Strength of 0° to 12° U. P.	Kotri Liquor. At strength of 35° to 40°.	Kotri Liquor. At strength of 4° to 8°.	Equivalent of London Proof of the Total of columns 12, 13 and 14.	Issues in sers (1 ser=2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by Retail.	Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail vendors sell.	Bhâng.	Gânja.	Other sorts.	Majum.
		Rs. a. p.		Rs. a. p.							Gals. pts.	Gals. pts.	Gals.	Gals.	Gallons.				S. t. g.	S. t. g.	S. t. g.	Sers.
Karachi ...	90	6 0 0	80	9 12 0	...	...	...	...	...	...	36,010 6	1,930 4	1,586	29,137	56,662	2,304 3 90	22 0	27 0	19,104 0 0	1,581 0 0	1,413 0 0	5
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	4,769 3	194 2	1,102	54,198	55,360	3,681 60 90	22 0	27 0	35,266 0 0	1,008 0 0	960 0 0	...
Shikárpur ...	...	...	...	...	...	...	...	...	...	...	32 0	45 0	2,140	31,438	30,955	1,977 38 67½	22 0	27 0	92,608 0 0	22 0 0	1,772 0 0	...
Thar and Párkar.	...	...	...	...	...	...	...	...	...	...	...	...	136	6,373	6,075·62	3,222 49 0	22 0	27 0	3,050 79 0	338 50 165	802 6 75	...
Upper Sind Frontier.	...	...	...	...	...	...	...	...	...	...	287 6	...	477	5,767	5,930·485	268 0 44	22 0	27 0	9,880 38 135	.....	315 12 0	...
Total ...	90	6 0 0	80	9 12 0	...	...	...	...	...	...	41,099 7	2,169 6	5,501	126,913	154,963·105	11,454 35 67½	22 0	27 0	159,909 37 135	2,949 50 165	5,262 18 75	5

Rates of duty:

Strength.	Per Gallon.
25° to 28° U. P.	Rs. a. p. 3 0 0
0° to 12° U. P. and 4° to 8° U. P.	5 0 0
35° to 40° U. P.	2 10 0

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
District.	Population.				Number of Persons per Retail Shop for sale of				Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all Sources per ten thousand of Total Population, *see* Column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country Spirits, Column 18 of Form 3.	Country Fermented Liquors, Column 23 of Form 3.	Opium and its Preparations, Column 26 of Form 3.	Other Drugs, Column 28 of Form 3.	From Spirits and Fermented Liquors, Total of Columns 2, 6 and 14 of Form 1.	From Opium and its Preparations, Column 19 of Form 1.	From Drugs other than Opium, Column 22 of Form 1.		
Karáchi	101,533	459,273	11,145	571,951	6,975	63,550	7,526	5,061	5,136	886	1,402	7,318	
Hyderabad	173,235	686,368	16,932	876,535	9,325	...	9,425	6,795	3,447	924	530	4,832	
Shikárpur	181,919	722,576	3,931	908,426	10,094	...	14,652	3,916	1,886	478	992	3,333	
Thar and Párkar ...	92,243	191,512	56,559	340,314	18,906	...	6,302	9,198	990	2,083	529	3,607	
Upper Sind Frontier	18,606	155,408	534	174,548	10,909	...	15,868	3,879	1,834	338	888	3,086	
Total ...	567,536	2,215,147	89,091	2,871,774	56,209	63,550	53,773	28,849	13,293	4,709	4,341	22,206	

By order,

J. P. VAUGHAN,

Acting Assistant Commissioner in Sind.

ADEN.

No. 363 of 1898.

REVENUE DEPARTMENT.

Aden Residency :
The 18th November 1898.

FROM

BRIGADIER-GENERAL O'M. CREAGH, V.C.,
Political Resident,
Aden;

TO

THE SECRETARY TO GOVERNMENT,
Bombay.

SIR,

I have the honour to forward the Report on the working of the A'bkári Department at Aden for the revenue year ended 31st July 1898.

I have the honour to be,
Sir,
Your most obedient Servant,

O'M. CREAGH, Brigadier-General,
Political Resident, Aden.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

REPORT ON THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE REVENUE YEAR 1897-98.

I.—Constitution of the Department.

The administration of the A'bkári Department is vested in the Assistant Residents at Aden and Perim, acting as Collectors within their respective charges, under the control of the Political Resident, Aden, who is Commissioner of A'bkári for the whole Settlement.

2. The sanctioned strength of the Aden establishment, as it stood on the 31st July 1898, is shown in the following table :—

	Strength.	Rate per mensem.	Amount per mensem.	Allowances per mensem.		Total Annual Expenditure.
				Local.	Travelling.	
		Rs.	Rs.	Rs.	Rs.	Rs.
Inspector	1	100	100	50	30	2,160
Gauger	1	50	50	...	...	600
Sub-Inspector	1	30	30	...	...	360
Havaldárs	2	20	40	...	...	480
Náik	1	17	17	...	...	204
Peons	15	15	225	...	...	2,700
Total ...	21		462	50	30	6,504

Since 1896-97 there have been several changes. Under Government Resolution, Revenue Department, No. 7654, dated 19th October 1897, the local allowance of the Inspector was raised from Rs. 20—30 to Rs. 50—60 and under Government Resolution, Financial Department, No. 1106, dated 11th March 1898, a Sub-Inspector on Rs. 30 was entertained in lieu of two peons. The latter appointment does not involve any additional cost to Government.

At Perim no separate establishment is maintained, the ábkári work being carried on by the local Police.

II.—Sources of Revenue and System of Administration.

3. The sources of revenue during the year 1897-98 were :—

(*a*) Duty on imported foreign liquors.
(*b*) License fees for the sale of imported foreign liquors.
(*c*) Still-head duty on country liquor.
(*d*) License fees for the manufacture and sale of country liquors.
(*e*) License fees for the manufacture and sale of intoxicating drugs.
(*f*) Duty on the import and export of intoxicating drugs.
(*g*) Miscellaneous, *viz.* warehouse rent, sale of unclaimed liquor, &c.

The items of ábkári revenue derived from Perim are under heads (*a*) and (*b*).

4. The revenue realized on imported foreign liquors, though levied in the Presidency proper under the Tariff Act and credited in the accounts as Customs revenue, is collected in the Settlement under Section 19 (*a*) of the A'bkári Act and consequently credited under the account V. Excise.

In Aden, licenses for the sale of foreign wines, spirits and liquors are granted on payment of Rs. 450 per license, no difference being made between shop, billiard-room and hotel licenses.

The fee for the single license hitherto issued at Perim is Rs. 100.

5. The only description of country liquor manufactured is distilled from a mixture of dates and currants, and the rates of still-head duty are—

	Rs.	a.	p.	
Not above 50° U.P.	2	5	0	per imperial gallon.
Do. 25° U.P.	3	7	6	do.
Above 50° U.P. and below 25° U.P. ...	3	7	6	do.

The number of authorized shops, one at Sheik Othman and one at Aden, is practically fixed, and the license fee rupees two hundred per shop.

6. Gánja, bháng and majum are the varieties of intoxicating drugs locally consumed, while charas and gánja are occasionally imported for transhipment to other ports. The gánja contract is sold by public auction to the highest bidder and the contractor makes his own arrangements for the importation of the drug, ordinarily procuring it from India, but occasionally purchasing a consignment originally intended for transhipment.

7. The fluctuating items of revenue under the heading "Miscellaneous" call for no special remarks.

III.—Financial Results of the Year's Administration.

8. The realizations of the year under report are contrasted in the following table with those of the previous year :—

Item.	Aden.		Perim.		Total Aden and Perim.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ...	58,411	60,999	1,884	384	60,295	61,383
2. License fees for the sale of imported foreign liquors.	5,513	5,400	100	100	5,613	5,500
3. Still-head duty on country liquor ...	24,975	22,823	...	...	24,975	22,823
4. License fees for the manufacture and sale of country liquor.	400	400	...	...	400	400
5. License fee for the manufacture and sale of intoxicating drugs.	2,800	2,622	...	...	2,800	2,622
6. Duty on the import and export of intoxicating drugs.	39	167	...	...	39	167
7. Miscellaneous	3,029	2,071	...	...	3,029	2,071
Total ...	95,167	94,482	1,984	484	97,151	94,966

9. The comparative statements given below show the amount collected under each head of revenue from 1893-94 to 1897-98, and in the last column the results of the present year are contrasted with each corresponding item of the previous year :—

Aden.

Item.	Realization in 1893-94.	Realization in 1894-95.	Realization in 1895-96.	Realization in 1896-97.	Realization in 1897-98.	Realization in 1897-98 contrasted with 1896-97.	
						Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ..	51,090	52,398	51,769	58,411	60,999	2,588	...
2. License fees for the sale of imported foreign liquors.	5,400	6,300	5,850	5,513	5,400	...	113
3. Still-head duty on country liquor ...	20,705	23,366	23,875	24,975	22,823	...	2,152
4. License fee for the manufacture and sale of country liquor.	2,733	400	400	400	400	...	...
5. License fee for the manufacture and sale of intoxicating drugs.	1,450	2,150	2,000	2,800	2,622	...	178
6. Duty on the import and export of intoxicating drugs.	111	48	79	39	167	128	...
7. Miscellaneous	1,164	1,463	2,051	3,029	2,071	...	958
Total ...	82,653	86,125	86,024	95,167	94,482	2,716	3,401

Perim.

Item.	Realization in 1893-94.	Realization in 1894-95.	Realization in 1895-96.	Realization in 1896-97.	Realization in 1897-98	Realization in 1897-98 contrasted with 1896 97.	
						Increase.	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquor ...	2,763	2,114	1,602	1,884	384	...	1,500
2. License fee for the sale of imported foreign liquor.	100	100	100	100	100	...	...
Total ...	2,863	2,214	1,702	1,984	484	...	1,500

IV.—Imported Foreign Liquors.

10. Details of the quantity of imported foreign wines, spirits and liquors passed for consumption in Aden and Perim respectively during 1896-97 and 1897-98 are contrasted below :—

Item.	Aden.		Perim.		Total Aden and Perim.		Aden, 1896-97, contrasted with 1897-98.		Perim, 1896-97, contrasted with 1897-98.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Liquors, viz., Ale, Beer, Porter, Cider and other fermented liquors... ...	134,658	127,388	601	312	135,259	127,700	...	7,270	...	289
2. Rum	3,657	4,528	16	...	3,673	4,528	871	...	...	16
3. Spirits, *viz.*, Brandy, Gin, Whisky and Spirits other sorts	10,726	9,545	423	93	11,149	9,638	...	1,181	...	330
4. Spirits used in arts rendered unfit for human consumption	127	1,430	42	4	169	1,434	1,303	...	...	38
5. Wines—Champagne and other Sparkling Wines ...	281	389	5	8	286	397	108	...	3	...
6. Wines—Other sorts, *viz.*, Port, Claret and Sherry ...	7,001	7,295	212	30	7,213	7,328	297	...	...	182
7. Liqueurs	88	132	25	12	113	144	44	...	...	13
Total ...	156,538	150,710	1,324	459	157,862	151,169	2,623	8,451	3	868

11. In Aden twelve licenses were issued for the sale of imported foreign liquors against practically the same number in 1896-97. Notwithstanding the continuance of the adverse conditions alluded to in last year's report, the duty on imported foreign liquor realized Rs. 2,588 more than in the previous year.

The Perim revenue from the same source, without any assignable reason, has decreased by nearly four-fifths.

V.—Country Liquor.

12. The quantity manufactured was as follows :—

Item.	1896-97.	1897-98.
In Aden.		
Date liquor 50° U.P....	10,800	9,850
Do. 25° U.P....	...	13
In Perim.—Nil.		
Total ...	10,800	9,863

The decrease by 937 gallons is attributable to fewer marriage celebrations amongst the Jews, who comprise 93 per cent. of the consumers,—Somális, Arabs and Indians constituting the remaining percentage. There is no demand for the stronger strength, the average consumption during the last three years being only 24 gallons.

VI.—Intoxicating Drugs.

Details of the consumption of intoxicating drugs, including opium, during 1897-98, are given below:—

District.	Gánja.		Májum.		Bháng.		Opium.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.
Aden and Sheikh Othman	46 23 15	45 3 22	6 17 27	5 14 26	1 16 17	2 0 10	4 24 16	5 6 0
Perim	...	...	...	...	...	...	...	...

The gánja and opium contracts were held by the same licensee who offered Rs. 2,775 and Rs. 1,800, respectively, for the year, but his licenses were recalled in April 1898, as he was unable to meet his financial obligations to Government. The unpaid instalments were recovered from his security deposits and the farms resold for the remaining three months of the revenue year, realizing Rs. 540 and Rs. 370, respectively.

VII.—Expenditure.

14. The expenditure during the year was Rs. 7,221 against Rs. 6,960 in 1896-97. The items and amount of expenditure from 1893-98 are shown below:—

Item.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1896-97 contrasted with 1897-98.	
						Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	5,889	5,842	5,771	6,269	6,508	239	...
Contingency	578	652	716	691	713	22	...
Total ...	6,467	6,494	6,487	6,960	7,221	261	...

VIII.—Revenue and Expenditure.

15. The following statements give the expenditure for the last five years, the net and gross revenue, and the percentage of expenditure compared with gross revenue for the same period:—

Aden.

Year.	Expenditure.	Gross Revenue.	Net Revenue.	Percentage of Expenditure.
	Rs.	Rs.	Rs.	
1893-94	6,467	82,653	76,186	7·8
1894-95	6,494	86,125	79,631	7·5
1895-96	6,487	86,024	79,537	7·5
1896-97	6,960	95,167	88,207	7·0
1897-98	7,221	94,482	87,261	7·6
Total ...	33,629	4,44,451	4,10,822	7·6

As previously stated, the working expenses at Perim are *nil*, and the annual net revenue collected there since 1893-94 is given in paragraph 9.

16. Including the Perim ábkári revenue the figures are :—

Year.	Expenditure.	Gross Revenue.	Net Revenue.	Percentage of expenditure.
	Rs.	Rs.	Rs.	
1893-94	6,467	85,516	79,049	7·5
1894-95	6,494	88,339	81,845	7·
1895-96	6,487	87,726	81,239	7·
1896-97	6,960	97,151	90,191	7·
1897-98	7,221	94,966	87,745	7·6
Total ...	33,629	4,53,698	4,20,069	7·4

IX.—Incidence of Taxation.

17. The incidence of ábkári taxation per head of population, according to the census returns of 1891, is noted in the following table :—

Place.	Population according to the Census of 1891.	1896-97.		1897-98.	
		Realizations.	Incidence of Taxation per Head of Population.	Realizations.	Incidence of Taxation per Head of Population.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	44,079	95,167	2 2 7	94,482	2 2 4
Perim	986	1,984	2 0 2	484	0 7 10
Total ...	45,065	97,151	4 2 9	94,966	2 10 3

X.—Prosecution under the Ábkári Act.

18. *Nil.*

XI.—Conduct of the Establishment.

19. The conduct of the establishment has been satisfactory, with the exception of that of some of the peons, four of whom have been dismissed for insubordination.

In other respects the Department has been efficiently supervised.

H. HARRISON,
Collector of A'bkári, Aden.

A'bkári Office,
Aden, 17th November 1898

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